Lands Valuation (Scotland) Act 1854

1854 CHAPTER 91 17 and 18 Vict

42 Interpretation clause.

The following words and expressions, when used in this Act, shall in the construction thereof be interpreted as follows, except when the nature of the provision or the context of the Act shall exclude or be repugnant to such construction; (that is to say,) the expression "lands and heritages" shall extend to and include all lands, houses, shootings, and deer forests, [F1]. . ., fishings, woods, copse, and underwood from which revenue is actually derived, ferries, piers, harbours, quays, wharfs, docks, canals, railways, mines, minerals, quarries, coalworks, waterworks, limeworks, brickworks, ironworks, gasworks, factories, and all buildings and pertinents thereof, and **[**[F2]such class or classes of plant or machinery in or on any lands and heritages as may be prescribed by the Secretary of State by regulations**]**:

—

[F3](1) as including, subject to paragraph (2) (a) below, all machinery, machines, tools, appliances or plant in or on the lands and heritages—

(a) for producing or transmitting first motive power; or

(b) subject to paragraph (2) (c) and (d) below, used or intended to be used wholly or mainly in connection with the heating, cooling, ventilating, lighting or draining of, or the supplying of water to, the lands and heritages, or the protection of the lands and heritages from fire; and

(2) as not including—

(a) any electric motor used in any industrial or trade process;

(b) subject to paragraph (1) above, any machinery, machine, tool, appliance or plant, wholly or mainly within a building, which can be removed from its place without necessitating the removal of any part of that building;

(c) subject to paragraph (1) (a) above, any machinery, machine, tool, appliance or plant in or on the lands and heritages, but wholly or mainly outwith any building where such machinery, machine, tool, appliance or plant—

(i) has a total cubic capacity (measured externally and excluding foundations, settings, supports, and any other things not integral to it) not exceeding 200 cubic metres;

(ii) can be removed from its place without substantial damage to itself or to any surrounding or supporting structure and can be re–assembled elsewhere; and

(iii) if used wholly or mainly in connection with heating, cooling, ventilating, lighting, draining, supplying water, or protecting from fire is so used in an industrial or trade process; and

(d) subject to paragraph (1) (a) above, so much of any pipe or system of pipes as is outwith any building and within the curtilage of premises which are used for an industrial or trade process where that pipe or system—

(i) forms an external part of, or is connected to, any machinery, machine, tool, appliance or plant in or on such premises; and

(ii) if used wholly or mainly in connection with heating, cooling, ventilating, lighting, draining, supplying water, or protecting from fire is so used in an industrial or trade process:Provided always, that no mine or quarry shall be assessed unless it has been worked during some part of the year to which such assessment applies [F1]. . .; the word "proprietor" shall apply to liferenters as well as fiars and to tutors, curators, commissioners, trustees, adjudgers, wadsetters, or other persons who shall be in the actual receipt of the rents and profits of lands and heritages; the word "factor" shall mean a person acting under a probative factory and commission for the proprietor or proprietors, including corporations being proprietors, for whom he is factor, and in the bona fide actual management as such factor of the lands and heritages belonging to such proprietor; the word "burgh" shall apply only to a city, burgh, or town, being a royal burgh, or which sends or contributes as a burgh to send a member to Parliament; the expression "magistrates of burghs" shall include the lord provost, or provost, or chief magistrate, and magistrates and councils of burghs, and all persons being members for the time of such magistracy or council; the word "town" shall extend to and include all burghs, as well royal and parliamentary burghs as burghs of barony or regality, and all other burghs whatsoever, and generally all places situate within a county forming an area of assessment distinct from such county; the word "county"[F1]. . . shall include and apply to a county exclusive of the burghs situated therein; the expression "the assessor" shall mean the assessor under this Act of the county or burgh or portion or district of the county or burgh for which he is assessor, as distinguished from the assessor of railways and canals under this Act.

Textual Amendments

F1 Words repealed by Statute Law Revision Act 1892 (c. 19)

F2 S. 42: words in definition of "lands and heritages" substituted (S.)(1.4.1995) by 1994 c. 39, **s. 152(2)**; S.I. 1994/3150, art. 4, **Sch. 1**

F3 Proviso inserted by Lands Valuation (Scotland) Amendment Act 1902 (c. 25), **s. 1**

Modifications etc. (not altering text)

C1 Power to amend definition of "lands and heritages" conferred by Local Government and Planning (Scotland) Act 1982 (c. 43, SIF 81:2), **s. 4** (1)

C2 S. 42 amended by Lands Valuation (Scotland) Amendment Act 1902 (c. 25) and Local Government (Scotland) Act 1966 (c. 51), **s. 20**

C3 S. 42: definition of "lands and heritages" amended (1.4.1995) by S.I. 1994/3199, reg. 2, **Sch.**

Changes to legislation:
There are currently no known outstanding effects for the Lands Valuation (Scotland) Act 1854, Section 42.