



Local Government and Planning (Scotland) Act 1982

1982 CHAPTER 43

PART I

VALUATION AND RATING ETC.

4 Rating of plant and machinery.

- (1) For the purpose of exempting from, or including in, any assessment or rate a class or classes of machinery, machines or plant, the Secretary of State may, in the definition of “lands and heritages” in section 42 of the ^{M1}Lands Valuation (Scotland) Act 1854, amend by order that proviso which relates to the construction of the expression “machinery fixed or attached”; and without prejudice to the generality of the foregoing provisions of this subsection, such amendment may be as regards—
 - (a) any plant fixed or attached to the lands and heritages; and
 - (b) any building which is an integral part of such plant.
- (2) An order under subsection (1) above shall have no effect until approved by resolution of each House of Parliament.

Marginal Citations

M1 1854 c. 91.

Status:

Point in time view as at 01/02/1991. This version of this provision has been superseded.

Changes to legislation:

There are currently no known outstanding effects for the Local Government and Planning (Scotland) Act 1982, Section 4.