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SCOTTISH STATUTORY INSTRUMENTS

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**2023 No. 26**

**The Non-Domestic Rating (Valuation of Sites of Reverse Vending Machines) (Scotland) Regulations 2023**

**Citation, commencement and interpretation**

1.—(1) These Regulations may be cited as the Non-Domestic Rating (Valuation of Sites of Reverse Vending Machines) (Scotland) Regulations 2023 and come into force on 1 April 2023.

(2) In these Regulations—

“lands and heritages” has the meaning prescribed by and under section 42 of the Lands Valuation (Scotland) Act 1854<sup>(1)</sup>,

“relevant container” means a sealed container designed for a single use supply of a drink to a consumer, the supply of which includes a refundable deposit, and

“reverse vending machine” means a mechanical device, that—

- (a) is designed to receive, identify and process used relevant containers, and
- (b) provides a means for refund of the deposit paid on a used relevant container received by the device,

and where a device is provided partly to process used relevant containers and partly for other purposes, it is not a reverse vending machine unless its main intended purpose is the processing of used relevant containers.

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(1) 1854 c. 91 (17 & 18 Vict.). Section 42 was amended by the Statute Law Revision Act 1892 (c. 19) and section 152(2) of the Local Government etc. (Scotland) Act 1994.