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SCOTTISH STATUTORY INSTRUMENTS

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**2023 No. 32**

**RATING AND VALUATION**

**The Valuation for Rating (Plant and Machinery)  
(Scotland) Amendment Regulations 2023**

<i>Made</i>	- - - -	<i>7th February 2023</i>
<i>Laid before the Scottish Parliament</i>	- - - -	<i>9th February 2023</i>
<i>Coming into force</i>	- -	<i>1st April 2023</i>

The Scottish Ministers make the following Regulations in exercise of the powers conferred by section 42 of the Lands Valuation (Scotland) Act 1854<sup>(1)</sup> and all other powers enabling them to do so.

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<sup>(1)</sup> 1854 c. 91. Section 42 was relevantly amended by section 152 of the Local Government etc. (Scotland) Act 1994 (c. 39). The functions of the Secretary of State were transferred to the Scottish Ministers by virtue of section 53 of the Scotland Act 1998 (c. 46).