



# Lands Valuation (Scotland) Amendment Act 1902

## 1902 CHAPTER 25

An Act to amend the Lands Valuation (Scotland) Acts in regard to the Law relating to the Rating of Machinery. [8th August 1902]

BE IT ENACTED by the King's most Excellent Majesty, by and with the advice and consent of the Lords Spiritual and Temporal, and Commons, in this present Parliament assembled, and by the authority of the same, as follows:

### **1 Provision as to what is "machinery fixed or attached".**

Section forty-two of the Valuation Act, 1854, shall be read and construed as if the following proviso were inserted after the words " and all machinery fixed or attached to any lands or heritages, " that is to say: Provided that in any building occupied for any trade, business, or manufacturing process the expression " machinery fixed or attached " shall be construed as including all machinery, machines, or plant in or on the lands or heritages for producing or transmitting first motive power, or for heating or lighting such building, but save as herein provided shall not include machines, tools, or appliances which are only so fixed that they can be removed from their place without necessitating the removal of any part of the building.

### **2 Construction, short title, and extent.**

This Act shall be read and construed as one with the Lands Valuation (Scotland) Act, 1854, and any Act amending the same, and may be cited separately as the Lands Valuation (Scotland) Amendment Act, 1902, and shall apply to Scotland only.