

---

STATUTORY INSTRUMENTS

---

**1994 No. 3199**

**The Valuation for Rating (Plant and  
Machinery) (Scotland) Regulations 1994**

**Prescribed classes of plant and machinery**

**2.** The classes of plant and machinery set out in the Schedule to these Regulations are hereby prescribed for the purposes of the definition of “lands and heritages” in section 42 of the Lands Valuation (Scotland) Act 1854.