



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 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.