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 STATUTORY INSTRUMENTS
 

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## 1983 No. 120 (S.10)

## RATING AND VALUATION

## The Valuation (Plant and Machinery) (Scotland) Order 1983

<i>Made</i>	- - -	11th January 1983
<i>Laid before Parliament</i>		17th January 1983
<i>Coming into Operation</i>		
<i>For the purposes of articles 4 and 5</i>		4th February 1983
<i>For all other purposes</i>		1st April 1983

In exercise of the powers conferred on me by sections 4(1) and 65(1) of the Local Government and Planning (Scotland) Act 1982(a) and of all other powers enabling me in that behalf, I hereby make the following order:

*Citation and commencement*

1. This order may be cited as the Valuation (Plant and Machinery) (Scotland) Order 1983 and shall come into operation for the purposes of articles 4 and 5 on the day after the day on which it is approved by resolution of each House of Parliament and for all other purposes on 1st April 1983.

*Interpretation*

2. In this order:
- “the 1854 Act” means the Lands Valuation (Scotland) Act 1854(b);
  - “the 1975 Act” means the Local Government (Scotland) Act 1975(c).

*Amendment of the 1854 Act*

3. In the proviso to section 42 of the 1854 Act which relates to the construction of the expression “machinery fixed or attached” in the definition of “lands and heritages” in that section—

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(a) 1982 c. 43.

(b) 1854 c.91; section 42 was amended by the Lands Valuation (Scotland) Amendment Act 1902 (c.25), section 1, by the Local Government (Scotland) Act 1966 (c.51), section 20, by the Local Government (Scotland) Act 1975 (c.30) Schedule 6, Part II, paragraph 5 and Schedule 7 and by the Lands Valuation Amendment (Scotland) Act 1982 (c.57), section 1.

(c) 1975 c.30.

- (a) for the words “any building” there shall be substituted the words “so far as it relates to lands and heritages”;
- (b) for the words from “as including” to “building or not” there shall be substituted the words—
  - “—
- (1) as including, subject to paragraph (2)(a) below, all machinery, machines, tools, appliances or plant in or on the lands and heritages—
  - (a) for producing or transmitting first motive power; or
  - (b) subject to paragraph (2)(c) and (d) below, used or intended to be used wholly or mainly in connection with the heating, cooling, ventilating, lighting or draining of, or the supplying of water to, the lands and heritages, or the protection of the lands and heritages from fire; and
- (2) as not including—
  - (a) any electric motor used in any industrial or trade process;
  - (b) subject to paragraph (1) above, any machinery, machine, tool, appliance or plant, wholly or mainly within a building, which can be removed from its place without necessitating the removal of any part of that building;
  - (c) subject to paragraph (1)(a) above, any machinery, machine, tool, appliance or plant in or on the lands and heritages, but wholly or mainly outwith any building where such machinery, machine, tool, appliance or plant—
    - (i) has a total cubic capacity (measured externally and excluding foundations, settings, supports, and any other things not integral to it) not exceeding 200 cubic metres;
    - (ii) can be removed from its place without substantial damage to itself or to any surrounding or supporting structure and can be re-assembled elsewhere; and
    - (iii) if used wholly or mainly in connection with heating, cooling, ventilating, lighting, draining, supplying water, or protecting from fire is so used in an industrial or trade process; and
  - (d) subject to paragraph (1)(a) above, so much of any pipe or system of pipes as is outwith any building and within the curtilage of premises which are used for an industrial or trade process where that pipe or system—
    - (i) forms an external part of, or is connected to, any machinery, machine, tool, appliance or plant in or on such premises; and
    - (ii) if used wholly or mainly in connection with heating, cooling, ventilating, lighting, draining, supplying water, or protecting from fire is so used in an industrial or trade process:”.

4. Notwithstanding sections 1(2) and 2(1) of the 1975 Act (which provide respectively for a valuation roll remaining in force until superseded by a new valuation roll and for alterations to a valuation roll in force) the assessor for any valuation area shall alter the valuation roll in force as respects that area in so far as such alteration is required to give effect to the amendments made by this order.

5. Section 3 of the 1975 Act (which makes supplementary provision as regards an alteration to a valuation roll in force) shall have effect in relation to an alteration under article 4 of this order as that section has effect in relation to any such alteration as is mentioned in subsection (1) thereof.

*George Younger,*  
One of Her Majesty's  
Principal Secretaries of State.

New St. Andrew's House,  
Edinburgh.  
11th January 1983.

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#### EXPLANATORY NOTE

*(This Note is not part of the Order.)*

This Order amends the proviso relating to "machinery fixed or attached" in the definition of "lands and heritages" in section 42 of the Lands Valuation (Scotland) Act 1854. The principal amendment excludes from valuation for rating in Scotland certain external plant and machinery which has a cubic capacity of 200 cubic metres or less and also certain associated pipework (Article 3).

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