

# Valuation Information Guide 3.106 The Treatment of Chattels

## Background

The *Valuation of Land Act 1978* section 4 defines **improvements** in relation to land as all works that are actually effected to land.

## Key Principles

Based on court precedent and the *Valuation of Land Act 1978*, chattels including carpets, curtains and blinds are not fixtures and as such are not included in the gross rental value.

The principle applied in this guide is based on precedent from the following cases:

- Hellawell -v- Eastwood (1851) 6EX 295; 20LJ (EX) 154
- Boyd -v- Shorrock (1867) LR Eq 72
- Holland -v- Hodgson (1872) LR 7CP 328

## Supporting Information

- [Valuation of Land Act 1978](#) – Section 4 (improvements)

## Approval

Owner: Regulation & Research, Valuation Services

Update approved: 30 April 2025

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