SCHEDULE Article 2.

"3. The classes of plant and machinery referred to in paragraph 2 are–

CLASS 1

Plant and machinery (other than excepted plant and machinery) specified in Table 1 (together with any of the appliances and structures accessory to such plant or machinery and specified in the List of Accessories) which is used or intended to be used mainly or exclusively in connection with the generation, storage, primary transformation or main transmission of power in or on the hereditament.

In this Class:

(a) "transformer" means any plant which changes the pressure or frequency or form of current of electrical power to another pressure or frequency or form of current, except any such plant which forms an integral part of an item of plant and machinery in or on the hereditament for manufacturing operations or trade processes;

(b) "primary transformation of power" means any transformation of electrical power by means of a transformer at any point in the main transmission of power; and

(c) "main transmission of power" means all transmission of power from the generating plant or point of supply in or on the hereditament up to and including–

(i) in the case of electrical power, the first distribution board;

(ii) in the case of transmission by shafting or wheels, any shaft or wheel driven directly from the prime mover;

(iii) in the case of hydraulic or pneumatic power, the point where the main supply ceases, excluding any branch service piping connected with such main supply;

(iv) in a case where, without otherwise passing beyond the limits of the main transmission of power, power is transmitted to another hereditament, the point at which the power passes from the hereditament; and

(d) "excepted plant and machinery" means plant and machinery on a hereditament used or intended to be used for the generation, storage, transformation or transmission of power, where either–

(i) the power is mainly or exclusively for distribution for sale to consumers; or

(ii) (aa) the plant and machinery is that of a combined heat and power station which is fully exempt or partly exempt within the meaning of paragraph 148(2) or, as the case may be, 148(3) of Schedule 6 to the Finance Act 2000(**1**), and

(bb) the plant and machinery is within paragraph (b), (c), (d) or (k) of Table 1, and

(cc) the power is at least in part electrical power.

TABLE 1

(a) Steam boilers (including their settings) and chimneys, flues and dust or grit catchers used in connection with such boilers; furnaces; mechanical stokers; injectors, jets, burners and nozzles; super heaters; feed water pumps and heaters; economisers; accumulators; deaerators; blow-off tanks; gas retorts and charging apparatus, producers and generators.

(**1**) 2000 c. 17

(b) Steam engines; steam turbines; gas turbines; internal combustion engines; hot air engines; barring engines.

(c) Continuous and alternating current dynamos; couplings to engines and turbines; field exciter gear; three wire or phase balancers.

(d) Storage batteries, with stands and insulators, regulating switches, boosters and connections forming part thereof.

(e) Static transformers; auto transformers; motor generators; motor convertors; rotary convertors; transverters; rectifiers; phase converters; frequency changers.

(f) Cables and conductors; switchboards, distribution boards; control panels and all switchgear and other apparatus thereon.

(g) Water wheels; water turbines; rams; governor engines; penstocks; spillways; surge tanks; conduits; flumes; sluice gates.

(h) Pumping engines for hydraulic power; hydraulic engines; hydraulic intensifiers; hydraulic accumulators.

(i) Air compressors; compressed air engines.

(j) Windmills.

(k) Shafting, couplings, clutches, worm gear, pulleys and wheels.

(l) Steam or other motors which are used or intended to be used mainly or exclusively for driving any of the plant and machinery falling within this Class.

(m) Aero generators; wind turbines.

(n) Solar cells; solar panels.

CLASS 2

Plant and machinery specified in Table 2 (together with the appliances and structures accessory to such plant or machinery and specified in paragraph 2 of the List of Accessories) which is used or intended to be used in connection with services to the hereditament or part of it, other than any such plant or machinery which is in or on the hereditament and is used or intended to be used in connection with services mainly or exclusively as part of manufacturing operations or trade processes.

In this Class "services" means heating, cooling, ventilating, lighting, draining or supplying of water and protection from trespass, criminal damage, theft, fire or other hazard.

TABLE 2

GENERAL

(a) Any of the plant and machinery specified in Table 1 and any motors which are used or intended to be used mainly or exclusively for driving any of the plant and machinery falling within paragraphs (b) to (f) of this Table.

HEATING, COOLING AND VENTILATING

(b) (i) Water heaters.

(ii) Headers and manifolds; steam pressure reducing valves, calorifies; radiators; heating panels; hot air furnaces with distributing ducts and gratings.

(iii) Gas pressure regulators; gas burners; gas heaters and radiators and the flues and chimneys used in connection therewith.

(iv) Plug sockets and other outlets; electric heaters.

(v) Refrigerating machines.

(vi) Water screens; water jets.

(vii) Fans and blowers.

(viii) Air intakes, channels, ducts, gratings, louvres and outlets.

(ix) Plant for filtering, washing, drying, warming, cooling, humidifying, deodorising and perfuming, and for the chemical and bacteriological treatment of air.

(x) Pipes and coils when used for causing or assisting air movement.

LIGHTING

(c) (i) Gas pressure regulators; gas burners.

(ii) Plug sockets and other outlets; electric lamps.

DRAINING

(d) Pumps and other lifting apparatus; tanks; screens; sewage treatment plant and machinery.

SUPPLYING WATER

(e) Pumps and other water lifting apparatus; sluice gates; tanks, filters and other plant and machinery for the storage and treatment of water.

PROTECTION FROM HAZARDS

(f) Tanks; lagoons; reservoirs; pumps, hydrants and monitors; fire alarm systems; fire and explosion protection and suppression systems; bunds; blast protection walls; berms; lightning conductors; security and alarm systems; ditches; moats; mounds; barriers; doors; gates; turnstiles; shutters; grilles; fences.

LIST OF ACCESSORIES

1. Any of the following plant and machinery which is used or intended to be used mainly or exclusively in connection with the handling, preparing or storing of fuel required for the generation or storage of power in or on the hereditament–

cranes with their grabs or buckets; truck or wagon tipplers; elevating and conveying systems, including power winches, drags, elevators, hoists, conveyors, transporters, travellers, cranes, buckets forming a connected part of any such system, and any weighing machines used in connection therewith; magnetic separators; driers; breakers; pulverisers; bunkers; gas holders; tanks.

2. Any of the following plant and machinery which is used or intended to be used mainly or exclusively as part of, or in connection with, or as an accessory to any of the plant and machinery falling within Class 1 or Class 2–

(i) foundations, settings, gantries, supports, platforms and stagings for plant and machinery;

(ii) steam condensing plant, compressors, exhausters, storage cylinders and vessels, fans, pumps and ejectors; ash handling apparatus;

(iii) travellers and cranes;

(iv) oiling systems; earthing systems; cooling systems;

(v) pipes, ducts, valves, traps, separators, filters, coolers, screens, purifying and other treatment apparatus, evaporators, tanks, exhaust boxes and silencers, washers, scrubbers, condensers, air heaters and air saturators;

(vi) shafting supports, belts, ropes and chains;

(vii) cables, conductors, wires, pipes, tubes, conduits, casings, poles, supports, insulators, joint boxes and end boxes;

(viii) instruments and apparatus attached to the plant and machinery, including computers, meters, gauges, measuring and recording instruments, automatic or programmed controls, temperature indicators, alarms and relays.

CLASS 3

The following items–

(a) railway and tramway lines and tracks (other than tracks used exclusively for the transmission of power), and relevant equipment occupied together with such lines and tracks;

In this paragraph "relevant equipment" means–

(i) tracks supports and foundations;

(ii) sleepers, settings and fittings;

(iii) buffers, cross-overs and points;

(iv) power wire supports and power wire gantries;

(v) signal gantries; and

(vi) barriers gates and crossings.

(b) lifts, elevators, hoists, escalators and travelators;

(c) cables, wires and conductors (or any system of such items)–

(i) situated in or on a hereditament used or intended to be used in connection with the transmission, distribution or supply of electricity, and

(ii) used or intended to be used in connection with such transmission, distribution or supply,

other than such items or parts of such items which are, or are comprised in equipment which is used or intended to be used mainly or exclusively for switching or transforming electricity;

(d) poles, posts, pylons, towers, pipes, ducts, conduits, meters, and any associated supports and foundations, used or intended to be used in connection with any of the items included in paragraph (c);

(e) cables, fibres, wires and conductors, or any system of such items, or any part of such items or such system, used or intended to be used in connection with the transmission of communications signals, and which are comprised in the equipment of and are situated within premises;

In this paragraph–

"premises" means any hereditament which is used, or intended to be used, mainly or exclusively for the processing or the transmission of communications signals excluding any part of such a hereditament within which there is equipment used mainly for the processing of communication signals;

"processing of communications signals" means the conversion of one form of communications signal to another form or the routing of communications signals by switching; and

"equipment used mainly for the processing of communications signals" includes:

— that part of any associated cable, fibre, wire or conductor which extends from the point of conversion or switching to the first distribution or termination frame or junction; and

— that part of any associated cable, fibre, wire or conductor which extends from the last distribution or termination frame or junction to the point of conversion or switching;

(f) poles, posts, towers, masts, mast radiators, pipes, ducts and conduits, and any associated supports and foundations, used or intended to be used in connection with any of the items included within paragraph (e);

(g) a pipe-line, that is to say, a pipe or system of pipes and associated fixed accessories and equipment for the conveyance of any thing, not being–

(i) a drain or sewer; or

(ii) a pipe-line which forms part of the equipment of, and is wholly situated within, relevant premises;

together with any relevant equipment occupied with the pipe-line; and where a pipe-line forms part of the equipment of, and is situated partly within and partly outside, relevant premises, excluding–

(iii) in the case of a pipe-line for the conveyance of any thing to the premises, so much of the pipe-line as extends from the first control valve on the premises; and

(iv) in the case of a pipe-line for the conveyance of any thing away from the premises, so much of the pipe-line as extends up to the last control valve on the premises;

but not excluding so much of the pipe-line as comprises the first or, as the case may be, last, control valve.

In this paragraph–

"relevant equipment" means–

(i) foundations, supports, settings, chambers, manholes, pipe gantries, pipe bridges, conduits, pits and ducts;

(ii) valves and flow regulators;

(iii) meters, pumps and air compressors (including the motors comprised in any such equipment), and

(iv) apparatus for affording cathodic protection to a pipe or system of pipes;

"relevant premises" means a factory or petroleum storage depot, a mine, quarry or mineral field or a natural gas storage or processing facility or gas holder site and for this purpose–

"factory" has the meaning assigned to it by section 175 of the Factories Act (Northern Ireland) 1965(**2**);

"mine" has the meaning assigned to it by section 156 of the Mines Act (Northern Ireland) 1969(**3**) and includes anything which by virtue of that section is deemed to form part of a mine;

"quarry" has the meaning assigned to it by Article 2 of the Quarries (Northern Ireland) Order 1983(**4**) and includes anything which by virtue of that Article is deemed to form part of a quarry;

(**2**) 1965 c. 20 (N.I.)
(**3**) 1969 c. 6 (N.I.)
(**4**) S.I.1983/150 (N.I. 4)

"mineral field" means an area comprising an excavation being a well or bore hole or a well and bore hole combined, or a system of such excavations, used for the purpose of pumping or raising brine or oil or extracting natural or landfill gas, and so much of the surface (including buildings, structures and works thereon) surrounding or adjacent to the excavation or system as is occupied, together with the excavation or system, for the purpose of the working of the excavation or system;

a "natural gas storage or processing facility" includes premises used or intended to be used mainly or exclusively for the processing, storage or changing the pressure of natural gas;

"petroleum storage depot" means premises used primarily for the storage of petroleum or petroleum products (including chemicals derived from petroleum) or of materials used in the manufacture of petroleum products (including chemicals derived from petroleum).

(h) Lock and dock gates and caissons.

CLASS 4

The items specified in Tables 3 and 4, except–

(a) any such item which is not, and is not in the nature of, a building or structure;

(b) any part of any such item which does not form an integral part of such item as a building or structure or as being in the nature of a building or structure;

(c) so much of any refractory or other lining forming part of any plant or machinery as is customarily renewed by reason of normal use at intervals of less than 50 weeks;

(d) any item in Table 4 the total cubic capacity of which (measured externally and excluding foundations, settings, supports and anything which is not an integral part of the item) does not exceed 400 cubic metres and which is readily capable of being moved from one site and re-erected in its original state on another without the substantial demolition of any surrounding structure.

TABLE 3

Blast furnaces.

Bridges, tunnels, tunnel linings, tunnel supports and viaducts.

Bunds.

Chimneys and flues.

Coking ovens.

Cooling ponds.

Dams.

Fixed cranes.

Floating pontoons, with any bridges or gangways not of a temporary nature used in connection with such pontoons.

Flumes, conduits and ducts.

Foundations, settings, fixed gantries, supports, walkways, stairways, handrails, catwalks, stages, staithes and platforms.

Headgear for mines, quarries and pits; wells.

Masts (including guy ropes) and towers for radar or communications signals.

Pits, beds and bays.

Radio telescopes.
Shiplifts and building berths.
Tipplers.
Transversers and turntables.
Turbines and generators.
Valve towers.
Well casings and liners.

TABLE 4

Accelerators.
Acid concentrators.
Bins and hoppers.
Boilers.
Bunkers.
Burners, converters, furnaces, kilns, stoves and ovens.
Chambers and vessels.
Condensers and scrubbers.
Coolers, chillers and quenchers.
Cupolas.
Cyclones.
Economisers, heat exchangers, recuperators, regenerators and superheaters.
Evaporators.
Filters and separators.
Gas producers, generators, purifiers, cleansers and holders.
Hydraulic accumulators.
Precipitators.
Reactors and reactor pressure vessels.
Refuse destructor and incinerators.
Reservoirs.
Retorts.
Silos.
Stills.
Tanks.
Towers and columns.
Vats.
Washeries for coal.
Wind tunnels.”