

SCHEDULES

SCHEDULE 3

Section 21.

CLASSES OF MACHINERY AND PLANT DEEMED TO BE PART OF HEREDITAMENT.

CLASS 1

- 1 Machinery and plant (together with the shafting, pipes, cables, wires and other appliances and structures accessory thereto) which is used or intended to be used mainly or exclusively in connection with any of the following purposes, that is to say—
- (a) the generation, storage, primary transformation or main transmission of power in or on the hereditament; or
 - (b) the heating, cooling, ventilating, lighting, braining, or supplying of water to the land or buildings of which the hereditament consists, or the protecting of the hereditament from fire:

Provided that, in the case of machinery or plant which is in or on the hereditament for the purpose of manufacturing operations or trade processes, the fact that it is used in connection with those operations or processes for the purpose of heating, cooling, ventilating, lighting, draining, supplying water, or protecting from fire shall not cause it to be treated as falling within the classes of machinery or plant specified in this Schedule.

CLASS 2

- 2 Lifts and elevators mainly or usually used for passengers.

CLASS 3

- 3 Railway and tramway lines and tracks.

CLASS 4

- 4 Such part of any plant or any combination of plant and machinery, including gas holders, blast furnaces, coke ovens, tar distilling plant, cupolas, and water towers with tanks, as is, or is in the nature of, a building or structure.

CLASS 5

- 5 (1) A pipe-line, that is to say, a pipe or system of pipes for the conveyance of any thing, not being—
- (a) a drain or sewer;

Status: This is the original version (as it was originally enacted). This item of legislation is currently only available in its original format.

- (b) a pipe or system of pipes vested in an area board established by the Gas Act 1948, in the Gas Council, in a board established by the Electricity Act 1947, or in the Central Electricity Generating Board;
- (c) a pipe or system of pipes forming part of the equipment of, and wholly situate within, a factory or petroleum storage depot or premises comprised in a mine, quarry or mineral field,

and exclusive of so much of a pipe or system of pipes forming part of the equipment of, and situate partly within and partly outside, a factory or petroleum storage depot or premises comprised in a mine, quarry or mineral field as is situate within, as the case may be, the factory or petroleum storage depot or those premises.

(2) In this paragraph—

- (a) " factory " has the same meaning as in the Factories Act 1961 ;
- (b) " mine " and " quarry " have the same meanings respectively as in the Mines and Quarries Act 1954 ;
- (c) " mineral field " means an area comprising an excavation being a well or borehole or a well and borehole combined, or a system of such excavations, used for the purposes of pumping or raising brine or oil, 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 ;
- (d) " 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).