
S T A T U T O R Y I N S T R U M E N T S

1960 No. 122

RATING AND VALUATION

The Plant and Machinery (Rating) Order, 1960

Made - - - - - 27th January, 1960
Laid before Parliament 3rd February, 1960
Coming into Operation 8th February, 1960

The Minister of Housing and Local Government, in exercise of his powers under subsection (5) of section 24 of the Rating and Valuation Act, 1925(a) (the said section having been applied to London by section 1 of the Rating and Valuation Act, 1928(b)), and of all other powers enabling him in that behalf, hereby makes the following order:—

1. This order may be cited as the Plant and Machinery (Rating) Order, 1960, and shall come into operation on the 8th day of February, 1960.

2. The Interpretation Act, 1889(c), applies to the interpretation of this order as it applies to the interpretation of an Act of Parliament.

3. The Statement prepared in accordance with the provisions of subsection (6) of section 24 of the Rating and Valuation Act, 1925, by the committee appointed by the Minister of Housing and Local Government on the 26th day of November, 1957, and transmitted to the Minister on the 13th day of January, 1959, is hereby confirmed as modified and set out in the Schedule hereto and shall (subject to the provisions contained in subsection (5) of the said section 24 with respect to the presentation of an Address to Her Majesty) come into operation on the 1st day of April, 1960.

4. The Plant and Machinery (Valuation for Rating) Order, 1927(d) is hereby revoked as from the 1st day of April, 1960.

SCHEDULE

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

CLASS 1A

Machinery and plant specified in Table 1A (together with the appliances and structures accessory thereto 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.

“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 or machinery in or on the hereditament for manufacturing operations or trade processes.

(a) 15 & 16 Geo. 5. c. 90. (b) 18 & 19 Geo. 5. c. 8. (c) 52 & 53 Vict. c. 63.
(d) S.R. & O. 1927/480 (Rev. XIX, p. 674; 1927 I, p. 1506).

“Primary transformation of power” means any transformation of electrical power by means of a transformer at any point in the main transmission of power.

“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 transformer in any circuit, or where the first transformer precedes any distribution board or there is no transformer 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.

TABLE 1A

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

(b) Steam engines; steam turbines; gas turbines; internal combustion engines; hot-air engines; barning 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 converters; rotary converters; 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 machinery and plant falling within this Class.

CLASS 1B

Machinery and plant specified in Table 1B (together with the appliances and structures accessory thereto specified in paragraph (2) of the List of Accessories) which is used or intended to be used mainly or exclusively in connection with the heating, cooling, ventilating, lighting, draining or supplying of water to the land or buildings of which the hereditaments 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 purposes of heating, cooling, ventilating, lighting, supplying water or protecting from fire shall not cause it to be treated as falling within the classes of machinery and plant specified in this Schedule.

TABLE 1B

(a) GENERAL

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

(b) HEATING

- (i) Water heaters.
- (ii) Headers and manifolds ; steam pressure reducing valves ; calorifiers ; 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.

(c) COOLING

- (i) Refrigerating machines.
- (ii) Water screens ; water jets.
- (iii) Fans and blowers.

(d) VENTILATING

Air intakes, channels, ducts, gratings, louvres and outlets ; plant for filtering, washing, drying, warming, cooling, humidifying, deodorising and perfuming, and for the chemical and bacteriological treatment of air ; fans ; blowers ; gas burners, electric heaters, pipes and coils when used for causing or assisting air movement.

(e) LIGHTING

- (i) Gas pressure regulators ; gas burners.
- (ii) Plug-sockets and other outlets ; electric lamps.

(f) DRAINING

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

(g) SUPPLYING WATER

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

(h) PROTECTION FROM FIRE

Tanks ; pumps ; hydrants ; sprinkler systems ; fire alarm systems ; lightning conductors.

LIST OF ACCESSORIES

(1) Any of the following machinery and plant 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 tippers ; 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 ; gasholders ; tanks.

(2) Any of the following machinery and plant 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 machinery and plant falling within Class 1A or Class 1B :—

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

- (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 machinery and plant, including meters, gauges, measuring and recording instruments, automatic controls, temperature indicators and alarms and relays.

CLASS 2

Lifts and elevators mainly or usually used for passengers.

CLASS 3

Railway and tramway lines and tracks.

CLASS 4

The following items, except—

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

Accelerators ;

Acid concentrators ;

Aerial ropeways, supports for ;

Bins, hoppers and funnels ;

Blast furnaces ;

Boilers ;

Bridges ;

Bunkers ;

Burners, Bessemer converters, forges, furnaces, kilns, ovens and stoves ;

Chambers, vessels and containers for :—

Absorption of gases or fumes ;

Aerographing and spraying ;

Bleaching ;

Chemical reaction ;

Conditioning or treatment ;

Cooling ;

Diffusion of gases ;

Drying ;

Dust or fume collecting ;

Fibre separation (wool carbonising) ;

Fuming ;

Impregnating ;

Mixing ;

Refrigerating ;

Regenerating ;

Sandblasting ;

Shotblasting ;

Sterilising ;

Sulphuric acid ;

Testing.

Chimneys ;

Coking ovens ;

Condensers and scrubbers :—

Acid ;

Alkali ;

Gas ;

Oil ;

Tar.

Coolers, chillers and quenchers ;

Cooling ponds ;

Cupolas ;

Economisers, heat exchangers, recuperators, regenerators and superheaters ;
Elevators and hoists ;
Evaporators ;
Fan drifts ;
Filters and separators ;
Floating docks and pontoons, with any bridges or gangways not of a temporary nature used in connection therewith ;
Flues ;
Flumes and conduits ;
Foundations, settings, fixed gantries, supports, platforms and stagings for plant and machinery ;
Headgear :—
 Mine, quarry and pit ; Well.
Hydraulic accumulators ;
Masts (including guy ropes) and towers for :—
 Radar ; Wireless.
 Television ;
Pits, beds and bays :—
 Acid neutralising ; Inspection or testing ;
 Casting ; Liming, soaking, tanning or other
 Cooling ; treatment ;
 Drop ; Settling.
Precipitators ;
Producers, generators, purifiers, cleansers and holders of gas ;
Racks ;
Reactors ;
Refuse destructors and incinerators ;
Retorts ;
Silos ;
Slipways, uprights, cradles and grids for ship construction and repair ;
Stages, staithes and platforms for loading, unloading and handling material ;
Stills ;
Tanks ;
Telescopes, including radio telescopes ;
Tipplers ;
Towers and columns for :—
 Absorption of gases or fumes ; Oil refining and condensing ;
 Chemical reaction ; Treatment ;
 Cooling ; Water.
Transversers and turntables ;
Vats ;
Walkways, stairways, handrails and catwalks ;
Washeries and dry cleaners for coal ;
Weighbridges ;
Well casings and liners ;
Windmills ;
Wind tunnels.

Given under the official seal of the Minister of Housing and Local
Government this twenty-seventh day of January, nineteen hundred
and sixty.

(L.S.)

Henry Brooke,
Minister of Housing and Local Government.

EXPLANATORY NOTE

(This Note is not part of the Order but is intended to indicate its general purport.)

Under section 24 of the Rating and Valuation Act, 1925 (which extends to the whole of England and Wales), plant and machinery in or on any hereditament (not assessed by reference to the accounts, receipts or profits of the undertaking carried on therein) belonging to any of the classes specified in the Third Schedule to the Act is to be deemed to be part of the hereditament. Otherwise, no account is to be taken of the value of any plant in or on the hereditament. Provision is made for the preparation, from time to time, of detailed statements of the machinery and plant falling within the Third Schedule. This Order makes provision for a new detailed statement.

Printed in England and published by
HER MAJESTY'S STATIONERY OFFICE: 1960

(35950) (G. 76) K120 2/60 D.L.

ISBN 0 11 100278 8