

SCHEDULE

PRESCRIBED CLASSES OF PLANT AND MACHINERY

CLASS 4

The items specified in Tables 3 and 4 below, 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 fifty 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 four hundred 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.