

1974 No. 413

RATING AND VALUATION

The Plant and Machinery (Rating) (Amendment) Order 1974

Made - - - 13th March 1974

Laid before Parliament 13th March 1974

Coming into Operation 1st April 1974

The Secretary of State for the Environment, in exercise of powers under section 21(5) of the General Rate Act 1967(a) as amended by section 18 of the Local Government Act 1974(b) and now vested in him(c) and of all other powers enabling him in that behalf, hereby makes the following order:—

Title, commencement and interpretation

1.—(1) This order may be cited as the Plant and Machinery (Rating) (Amendment) Order 1974, and shall come into operation on 1st April 1974.

(2) The Interpretation Act 1889(d) shall apply for the interpretation of this order as it applies for the interpretation of an Act of Parliament.

Amendment of Class 4

2. For Class 4 set out in the Schedule to the Plant and Machinery (Rating) Order 1960(e), there shall be substituted the following—

“CLASS 4

The following items, 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) any such item or part of such item which is moved or rotated by motive power as part of the process of manufacture;
- (d) 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;
- (e) any item in Table B 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 two 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 the item or of any surrounding structure.

(a) 1967 c.9.
(d) 1889 c.63.

(b) 1974 c.7.
(e) S.I. 1960/122 (1960 III, p. 2825).

(c) S.I. 1970/1681 (1970 III, p. 5551).

TABLE A

Aerial ropeways, supports for;
Blast Furnaces;
Bridges;
Chimneys;
Coking Ovens;
Cooling ponds;
Elevators and Hoists;
Fan Drifts;
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.
Masts (including guy ropes) and towers for:—
 Radar;
 Television;
 Wireless.
Pits, beds and bays:—
 Acid neutralising;
 Casting;
 Cooling;
 Drop;
 Inspection or testing;
 Liming, soaking, tanning or other treatment;
 Settling.
Racks;
Slipways, uprights, cradles and grids for ship construction and repair;
Stages, staites and platforms for loading, unloading and handling material;
Telescopes, including radio telescopes;
Tiplers;
Transversers and Turntables;
Walkways, stairways, handrails and catwalks;
Weighbridges;
Well casings and liners;
Windmills.

TABLE B

Accelerators;
Acid concentrators;
Bins, Hoppers and funnels;
Boilers;
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;
Condensers and scrubbers:—
Acid;
Alkali;
Gas;
Oil;
Tar.
Coolers, chillers and quenchers;
Cupolas;
Economisers, heat exchangers, recuperators, regenerators and superheaters;
Evaporators;
Filters and separators;
Hydraulic accumulators;
Precipitators;
Producers, generators, purifiers, cleansers and holders of gas;
Reactors;
Refuse destructors and incinerators;
Retorts;
Silos;
Stills;
Tanks;
Towers and columns for:—
Absorption of gases or fumes;
Chemical reaction;
Cooling;
Oil refining and condensing;
Treatment;
Water.
Vats;
Washeries and dry cleaners for coal;
Wind Tunnels.”

John Silkin,
Minister for Planning and Local Government,
Department of the Environment.

Signed by authority of
the Secretary of State.
13th March 1974.

EXPLANATORY NOTE

(This Note is not part of the Order.)

Section 21 of the General Rate Act 1967, as amended by section 18 of the Local Government Act 1974, enables the Secretary of State by Order to provide for excluding certain items of plant or machinery, or parts thereof, from being treated as part of a hereditament for the purposes of valuation. The present Order effects exclusions of the kind provided for in section 18 of the Act of 1974, by substituting an amended Class 4 for Class 4 set out in the Schedule to the Plant and Machinery (Rating) Order 1960.

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