STATUTORY RULES OF NORTHERN IRELAND

2003 No. 31

RATES

Valuation for Rating (Plant and Machinery) Order (Northern Ireland) 2003

Made - - - - 23rd January 2003
To be laid before Parliament under paragraph 7(3) of theSchedule to the Northern Ireland Act 2000

Coming into operation 1st April 2003

The Department of Finance and Personnel(**1**), in exercise of the powers conferred on it by Article 39(2) and (3) of, and paragraph 4 of Part III of Schedule 12 to, the Rates (Northern Ireland) Order 1977(**2**) and of every other power enabling it in that behalf, and after consultation with the Northern Ireland Local Government Association (being an association which appears to the Department to be representative of district councils), hereby makes the following Order:

Citation and commencement

1. This Order may be cited as the Valuation for Rating (Plant and Machinery) Order (Northern Ireland) 2003 and shall come into operation on 1st April 2003.

Classes of plant and machinery

2. For paragraph 3 of Part III of Schedule 12 to the Rates (Northern Ireland) Order 1977(**3**) there shall be substituted the paragraph set out in the Schedule.

Revocation

3. The Valuation for Rating (Plant and Machinery) Order (Northern Ireland) 1997(**4**) is hereby revoked.

(**1**) Formerly the Department of Finance. *See*S.I.1982/338 (N.I. 6) Article 3
(**2**) S.I. 1977/2157 (N.I. 8); paragraph 4 of Part III of Schedule 12 was amended by Article 12 of the Rates (Amendment) (Northern Ireland) Order 1996 (S.I. 1996/3162 (N.I. 25)) Article 12(b)
(**3**) Paragraph 3 of Part III of Schedule 12 was substituted by S.R. 1997 No. 84
(**4**) S.R. 1997 No. 84

Sealed with the Official Seal of the Department of Finance and Personnel on 23rd January 2003.

V. N. Hewitt
A senior officer of the
Department of Finance and Personnel

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(**5**), 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.

(**5**) 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;