STATUTORY RULES OF NORTHERN IRELAND

1997 No. 84

RATING AND VALUATION

Valuation for Rating (Plant and Machinery) Order (Northern Ireland) 1997

Made - - - - 21st February 1997
To be laid before Parliament under paragraph 3(3) of Schedule 1 to the Northern Ireland Act 1974

Coming into operation 1st April 1997

The Department of Finance and Personnel(**1**), after consultation with the Association of Local Authorities of Northern Ireland (being an association which appears to the Department to be representative of district councils) in exercise of the powers conferred on it by Article 39(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, 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) 1997 and shall come into operation on 1st April 1997.

Classes of plant and machinery

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

(**1**) Formerly the Department of Finance. *See*S.I.1982/338 (N.I. 6) Article 3
(**2**) S.I. 1977/2157 (N.I. 28); 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*)

Sealed with the Official Seal of the Department of Finance and Personnel on

21st February 1997.

V. N. Hewitt
Assistant Secretary

SCHEDULE Article 2

"3. The classes of plant and machinery referred to in paragraph 2 are—

"Class 1

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 or 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.

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.

(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; transvertors; 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 mainly or exclusively in connection with services to the land or buildings of which the hereditament consists, 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

(a) GENERAL

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 paragraph (b) to (f) of this Table.

(b) HEATING, COOLING AND VENTILATING

(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.

(c) LIGHTING

(i) Gas pressure regulators; gas burners.

(ii) Plug sockets and other outlets; electric lamps.

(d) DRAINING

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

(e) SUPPLYING WATER

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