

SCHEDULES

SCHEDULE 3

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

CLASS 5

- 5 (1) A pipe-line, that is to say, a pipe or system of pipes for the conveyance of any thing, not being—
- (a) a drain or sewer;
 - (b) a pipe or system of pipes vested in an area board established by the Gas Act 1948, in the Gas Council, in a board established by the Electricity Act 1947, or in the Central Electricity Generating Board;
 - (c) a pipe or system of pipes forming part of the equipment of, and wholly situate within, a factory or petroleum storage depot or premises comprised in a mine, quarry or mineral field,
- and exclusive of so much of a pipe or system of pipes forming part of the equipment of, and situate partly within and partly outside, a factory or petroleum storage depot or premises comprised in a mine, quarry or mineral field as is situate within, as the case may be, the factory or petroleum storage depot or those premises.
- (2) In this paragraph—
- (a) " factory " has the same meaning as in the Factories Act 1961 ;
 - (b) " mine " and " quarry " have the same meanings respectively as in the Mines and Quarries Act 1954 ;
 - (c) " mineral field " means an area comprising an excavation being a well or borehole or a well and borehole combined, or a system of such excavations, used for the purposes of pumping or raising brine or oil, and so much of the surface (including buildings, structures and works thereon) surrounding or adjacent to the excavation or system as is occupied, together with the excavation or system, for the purpose of the working of the excavation or system ;
 - (d) " petroleum storage depot " means premises used primarily for the storage of petroleum or petroleum products (including chemicals derived from petroleum) or of materials used in the manufacture of petroleum products (including chemicals derived from petroleum).