



General Rate Act 1967

1967 CHAPTER 9

PART III

LIABILITY, VALUATION, RELIEFS, ETC.

Valuation of hereditaments—general provisions

21 Hereditaments containing plant and machinery.

- (1) For the purpose of the valuation of any hereditament under section 19 of this Act otherwise than on the profits basis—
 - (a) subject to any order under subsection (5) of this section, all such plant or machinery in or on the hereditament as belongs to any of the classes set out in the statement for the time being having effect under subsection (4) of this section shall be deemed to be a part of the hereditament;
 - (b) except as provided in the foregoing paragraph, no account shall be taken of the value of any plant or machinery in or on the hereditament.
- (2) The valuation officer shall, on being so required in writing by the occupier of any hereditament, furnish to him particulars in writing showing what machinery or plant, or whether any particular machinery or plant, has been treated in pursuance of subsection (1) of this section as forming part of the hereditament.
- (3) From time to time, at such intervals as the Minister may direct, a committee consisting of five persons appointed by the Minister shall transmit to the Minister a statement setting out in detail all the machinery and plant which at the date of the preparation of the statement appears to the committee to fall within any of the classes specified in Schedule 3 to this Act.
- (4) The Minister shall cause any statement transmitted to him under subsection (3) of this section to be published in such manner as he thinks fit and, after considering the statement and any representations which may be made to him with respect thereto, may if he thinks fit make an order, to come into operation on such date as may be specified therein, confirming that statement with or without modifications ; and the

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statement as confirmed by the order shall as from the said date have effect for the purposes of this section in substitution for any statement previously so having effect.

- (5) The Minister may by order provide for excluding from the plant and combinations of plant and machinery which, under the statement for the time being having effect under subsection (4) of this section, are to be treated as comprised in Class 4 in Schedule 3 to this Act any item or part of an item which satisfies the following conditions, that is to say—
- (a) that it is the practice of the trade for which the item is provided to move the item or part from one hereditament, or situation in a hereditament, to another ; and
 - (b) that the weight, greatest dimension, and volume (each being measured as provided by the order) do not exceed such limits as may be prescribed by the order ;

and an order under this subsection may be made either generally or as respects specified descriptions of items or parts of items of plant or of combinations of plant and machinery, and may make different provision under paragraph (b) of this subsection for different cases.

- (6) Any order made under subsection (4) or (5) of this section shall be subject to annulment in pursuance of a resolution of either House of Parliament.
- (7) Nothing in subsections (1) to (4) of this section or in section 22 of this Act shall affect the law or practice with respect to the valuation of hereditaments on the profits basis, or be taken to extend the class of property which was under the law and practice as in force immediately before the commencement of this Act deemed to be provided by the occupier and to form part of his capital.