

*Status:* Point in time view as at 25/01/2018. This version of this schedule contains provisions that are not valid for this point in time.  
*Changes to legislation:* There are currently no known outstanding effects for the Landfill Disposals Tax (Wales) Act 2017, SCHEDULE 1. (See end of Document for details)

VALID FROM 01/04/2018

SCHEDULE 1

(introduced by section 15)

QUALIFYING MATERIAL: SPECIFIED MATERIALS AND CONDITIONS

*General*

- 1 The Table sets out—
- (a) in the second column, the materials that are specified for the purposes of requirement 1 in section 15;
  - (b) in the third column, the conditions (if any) that apply in respect of the materials for the purposes of requirement 2 in that section.

TABLE

Group	Materials	Conditions
1	Rocks and soil	Naturally occurring
2	Ceramic or concrete material	
3	Minerals	Processed or prepared
4	Furnace slags	
5	Ash	
6	Low activity inorganic compounds	
7	Calcium sulphate	(1) The environmental permit relating to the site at which the material is disposed of authorises landfill disposals of non-hazardous waste only. (2) The material is disposed of in a cell that does not contain any biodegradable waste.
8	Calcium hydroxide and brine	Disposed of in a brine cavity

*Interpretation*

- 2 The Table is to be interpreted in accordance with the following paragraphs of the Schedule.
- 3 The material in Group 1 comprises only—
- (a) rock;

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	<ul style="list-style-type: none"> <li>(b) clay;</li> <li>(c) sand;</li> <li>(d) gravel;</li> <li>(e) sandstone;</li> <li>(f) limestone;</li> <li>(g) crushed stone;</li> <li>(h) china clay;</li> <li>(i) construction stone;</li> <li>(j) stone from the demolition of buildings or structures;</li> <li>(k) slate;</li> <li>(l) sub-soil;</li> <li>(m) silt;</li> <li>(n) dredgings.</li> </ul>
4	<p>The material in Group 2 comprises only—</p> <ul style="list-style-type: none"> <li>(a) glass, including fritted enamel;</li> <li>(b) ceramics, including bricks, bricks and mortar, tiles, clay ware, pottery, china and refractories;</li> <li>(c) concrete, including reinforced concrete blocks, breeze blocks and aircrete blocks.</li> </ul>
5	<p>The material in Group 2 does not include—</p> <ul style="list-style-type: none"> <li>(a) glass fibre or glass-reinforced plastic;</li> <li>(b) concrete plant washings.</li> </ul>
6	<p>The material in Group 3 comprises only—</p> <ul style="list-style-type: none"> <li>(a) moulding sands, including used foundry sand;</li> <li>(b) clays, including moulding clays and clay absorbents (including Fuller's earth and bentonite);</li> <li>(c) mineral absorbents;</li> <li>(d) man-made mineral fibres, including glass fibres;</li> <li>(e) silica;</li> <li>(f) mica;</li> <li>(g) mineral abrasives.</li> </ul>
7	<p>The material in Group 3 does not include—</p> <ul style="list-style-type: none"> <li>(a) moulding sands containing organic binders;</li> <li>(b) man-made mineral fibres made from— <ul style="list-style-type: none"> <li>(i) glass-reinforced plastic, or</li> <li>(ii) asbestos.</li> </ul> </li> </ul>
8	<p>The material in Group 4 comprises only—</p> <ul style="list-style-type: none"> <li>(a) vitrified wastes and residues from the thermal processing of minerals where the wastes or residues are both fused and insoluble;</li> <li>(b) slag from waste incineration.</li> </ul>
9	<p>The material in Group 5 comprises only fly ash and bottom ash from—</p> <ul style="list-style-type: none"> <li>(a) wood or waste combustion, or</li> <li>(b) coal or petroleum coke combustion (including fly ash and bottom ash produced when coal or petroleum coke is burnt together with biomass).</li> </ul>

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| 10 | The material in Group 5 does not include fly ash from—<br>(a) sewage sludge, or<br>(b) municipal, clinical or hazardous waste incinerators.  |
| 11 | The material in Group 6 comprises only—<br>(a) calcium based reaction wastes from titanium dioxide production;<br>(b) calcium carbonate;<br>(c) magnesium carbonate;<br>(d) magnesium oxide;<br>(e) magnesium hydroxide;<br>(f) iron oxide;<br>(g) ferric hydroxide;<br>(h) aluminium oxide;<br>(i) aluminium hydroxide;<br>(j) zirconium dioxide. |
| 12 | Group 7 includes calcium sulphate, gypsum and calcium sulphate based plasters but does not include plasterboard.   |
| 13 | In the third column of the Table, “non-hazardous waste” means waste that is not hazardous waste within the meaning of Directive <a href="#">2008/98/EC</a> of the European Parliament and of the Council of 18 November 2008 on waste.   |

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