

Status: Point in time view as at 08/09/2017. 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 25/01/2018

VALID FROM 01/04/2018

SCHEDULE 1

(introduced by section 15)

QUALIFYING MATERIAL: SPECIFIED MATERIALS AND CONDITIONS

General

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

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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;
- (b) clay;
- (c) sand;
- (d) gravel;
- (e) sandstone;
- (f) limestone;
- (g) crushed stone;
- (h) china clay;
- (i) construction stone;
- (j) stone from the demolition of buildings or structures;
- (k) slate;
- (l) sub-soil;
- (m) silt;
- (n) dredgings.

4 The material in Group 2 comprises only—

- (a) glass, including fritted enamel;
- (b) ceramics, including bricks, bricks and mortar, tiles, clay ware, pottery, china and refractories;
- (c) concrete, including reinforced concrete blocks, breeze blocks and aircrete blocks.

5 The material in Group 2 does not include—

- (a) glass fibre or glass-reinforced plastic;
- (b) concrete plant washings.

6 The material in Group 3 comprises only—

- (a) moulding sands, including used foundry sand;
- (b) clays, including moulding clays and clay absorbents (including Fuller's earth and bentonite);
- (c) mineral absorbents;
- (d) man-made mineral fibres, including glass fibres;
- (e) silica;
- (f) mica;
- (g) mineral abrasives.

7 The material in Group 3 does not include—

- (a) moulding sands containing organic binders;
- (b) man-made mineral fibres made from—
 - (i) glass-reinforced plastic, or
 - (ii) asbestos.

8 The material in Group 4 comprises only—

- (a) vitrified wastes and residues from the thermal processing of minerals where the wastes or residues are both fused and insoluble;

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	(b) slag from waste incineration.
9	The material in Group 5 comprises only fly ash and bottom ash from— (a) wood or waste combustion, or (b) coal or petroleum coke combustion (including fly ash and bottom ash produced when coal or petroleum coke is burnt together with biomass).
10	The material in Group 5 does not include fly ash from— (a) sewage sludge, or (b) municipal, clinical or hazardous waste incinerators.
11	The material in Group 6 comprises only— (a) calcium based reaction wastes from titanium dioxide production; (b) calcium carbonate; (c) magnesium carbonate; (d) magnesium oxide; (e) magnesium hydroxide; (f) iron oxide; (g) ferric hydroxide; (h) aluminium oxide; (i) aluminium hydroxide; (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 2008/98/EC of the European Parliament and of the Council of 18 November 2008 on waste.

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