Status: Point in time view as at 08/09/2017.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

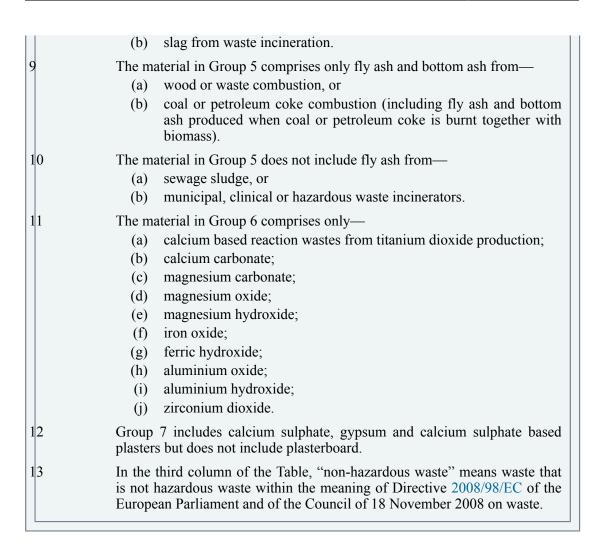
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	Interpretation	
	The Table is to be interpreted in accordance with the following paragraphs of the Schedule.	
(a) (b) (c) (c) (c) (c) (c) (c) (c) (c) (c) (c	e material in Group 1 comprises only— a) rock; b) clay; c) sand; d) gravel; e) sandstone; 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; n) silt; n) dredgings.	
4 The	ematerial 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.	
	e material in Group 2 does not include— a) glass fibre or glass-reinforced plastic; b) concrete plant washings.	
(1)	e 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.	
	e 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.	
	e 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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Changes to legislation:

There are currently no known outstanding effects for the Landfill Disposals Tax (Wales) Act 2017, SCHEDULE 1.