Status: Point in time view as at 01/04/2018.

Changes to legislation: There are currently no known outstanding effects for the Landfill Disposals Tax (Wales) Act 2017, Cross Heading: General. (See end of Document for details)

#### SCHEDULE 1

## 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		Condi	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 compounds	inorganic			
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		

## **Commencement Information**

II Sch. 1 para. 1 in force at 1.4.2018 by S.I. 2018/35, art. 3

### **Status:**

Point in time view as at 01/04/2018.

# **Changes to legislation:**

There are currently no known outstanding effects for the Landfill Disposals Tax (Wales) Act 2017, Cross Heading: General.