

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

SCHEDULE 1

QUALIFYING MATERIAL: SPECIFIED MATERIALS AND CONDITIONS

Interpretation

- 2 The Table is to be interpreted in accordance with the following paragraphs of the Schedule.

Commencement Information

- I1** Sch. 1 para. 2 in force at 1.4.2018 by S.I. 2018/35, art. 3

- 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.

Commencement Information

- I2** Sch. 1 para. 3 in force at 1.4.2018 by S.I. 2018/35, art. 3

- 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.

Commencement Information

- I3** Sch. 1 para. 4 in force at 1.4.2018 by S.I. 2018/35, art. 3

- 5 The material in Group 2 does not include—
- (a) glass fibre or glass-reinforced plastic;
 - (b) concrete plant washings.

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Commencement Information

I4 Sch. 1 para. 5 in force at 1.4.2018 by S.I. 2018/35, art. 3

- 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.

Commencement Information

I5 Sch. 1 para. 6 in force at 1.4.2018 by S.I. 2018/35, art. 3

- 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.

Commencement Information

I6 Sch. 1 para. 7 in force at 1.4.2018 by S.I. 2018/35, art. 3

- 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;
 - (b) slag from waste incineration.

Commencement Information

I7 Sch. 1 para. 8 in force at 1.4.2018 by S.I. 2018/35, art. 3

- 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).

Commencement Information

I8 Sch. 1 para. 9 in force at 1.4.2018 by S.I. 2018/35, art. 3

- 10 The material in Group 5 does not include fly ash from—
- (a) sewage sludge, or

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- (b) municipal, clinical or hazardous waste incinerators.

Commencement Information

I9 Sch. 1 para. 10 in force at 1.4.2018 by S.I. 2018/35, art. 3

- 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.

Commencement Information

I10 Sch. 1 para. 11 in force at 1.4.2018 by S.I. 2018/35, art. 3

- 12 Group 7 includes calcium sulphate, gypsum and calcium sulphate based plasters but does not include plasterboard.

Commencement Information

I11 Sch. 1 para. 12 in force at 1.4.2018 by S.I. 2018/35, art. 3

- 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.

Commencement Information

I12 Sch. 1 para. 13 in force at 1.4.2018 by S.I. 2018/35, art. 3

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