

*Status: Point in time view as at 01/04/2018.*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, Paragraph 3. (See end of Document for details)

## SCHEDULE 1

### QUALIFYING MATERIAL: SPECIFIED MATERIALS AND CONDITIONS

#### *Interpretation*

- 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**

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

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