

SCHEDULES

SCHEDULE 4

SAND AND OTHER BALLAST

PART I

GENERAL PROVISIONS

- 3 There shall be exempted from the requirements of paragraph 2 above—
- (a) ballast in a quantity both less than 2240 pounds and less than one cubic metre,
 - (b) any sale with a view to its industrial use of ballast of any description mentioned in paragraph 1(b), (c) or (d) above,
 - (c) any sale in the case of which the buyer is to take delivery in or from a ship,
 - (d) any sale as a whole of ballast produced in the demolition or partial demolition of a building where the buyer is responsible for the removal of the ballast from the site of the building, and
 - (e) any sale in the state in which it was produced of clinker or ashes produced as a by-product, or of any other ballast produced as a casual product, of the carrying on of an industrial process on any premises or of the mining of coal where the buyer is responsible for the removal of the ballast from those premises or, as the case may be, from the colliery tip.