

**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)

SCHEDULE 1 **E+W**

(introduced by section 15)

## 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	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

**Commencement Information**

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

*Interpretation*

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

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**I2** 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**

**I3** 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**

**I4** 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.

**Commencement Information**

**I5** 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);

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- (c) mineral absorbents;
- (d) man-made mineral fibres, including glass fibres;
- (e) silica;
- (f) mica;
- (g) mineral abrasives.

**Commencement Information**

**I6** 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**

**I7** 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**

**I8** 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**

**I9** 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
  - (b) municipal, clinical or hazardous waste incinerators.

**Commencement Information**

**I10** 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;

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- (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**

**I11** 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**

**I12** 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**

**I13** Sch. 1 para. 13 in force at 1.4.2018 by S.I. 2018/35, art. 3

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