
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 **E+W**

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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