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**Changes to legislation:** There are currently no known outstanding effects for the Landfill Disposals Tax (Wales) Act 2017, Paragraph 4. (See end of Document for details)

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## SCHEDULE 1

### QUALIFYING MATERIAL: SPECIFIED MATERIALS AND CONDITIONS

#### *Interpretation*

- 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.

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#### **Commencement Information**

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

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