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.

Commencement Information

I1 Sch. 1 para. 4 in force at 1.4.2018 by S.I. 2018/35, **art. 3**

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