



Landfill Disposals Tax (Wales) Act 2017

2017 anaw 3

PART 3

TAXABLE DISPOSALS MADE AT AUTHORISED LANDFILL SITES

CHAPTER 2

TAX CHARGEABLE ON TAXABLE DISPOSALS

Qualifying materials and qualifying mixtures of materials

15 Qualifying material

(1) Qualifying material is material in respect of which the following requirements are met.

Requirement 1

The material is specified in the Table in Schedule 1.

Requirement 2

Each condition in the Table in Schedule 1 that applies in respect of the material is met (if any).

Requirement 3

There is—

- (a) if a written description of the material is required by virtue of section 34(1)(c)(ii) of the [Environmental Protection Act 1990 \(c. 43\)](#), a written description of the kind required, or
- (b) if no written description of the material is required by virtue of that section, other evidence,

from which it can be determined that requirements 1 and 2 are met.

(2) Regulations may amend Schedule 1.