

*These notes refer to the Landfill Disposals Tax (Wales) Act  
2017 (c.3) which received Royal Assent on 7 September 2017*

# **LANDFILL DISPOSALS TAX (WALES) ACT 2017**

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## **EXPLANATORY NOTES**

### **COMMENTARY ON SECTIONS**

#### **Part 5 - Supplementary Provision**

#### *Chapter 4 – Penalties under this Act*

#### **General**

#### *Sections 72 – Liability of personal representatives*

141. Where a landfill site operator has died, section 72 allows any penalty that could have been assessed on the operator to be assessed on the personal representatives of the operator.