

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

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.

Section 73 – Power to make regulations about penalties

142. [Section 73](#) gives the Welsh Ministers a power to make further or different provision in regulations about the procedure for assessing penalties and the amounts of penalties under this Chapter of Part 5 of the Act.