



# Landfill Disposals Tax (Wales) Act 2017

2017 anaw 3

## PART 5

### SUPPLEMENTARY PROVISION

## CHAPTER 4

### PENALTIES UNDER THIS ACT

#### *General*

#### **72 Liability of personal representatives**

- (1) If a person liable to a penalty under this Chapter (“P”) has died, any penalty that could have been assessed on P may be assessed on the personal representatives of P.
- (2) A penalty assessed in accordance with subsection (1) is to be paid out of P's estate.

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#### **Commencement Information**

**II** [S. 72](#) in force at 25.1.2018 by [S.I. 2018/35](#), [art. 2\(v\)](#)

**Status:**

Point in time view as at 25/01/2018.

**Changes to legislation:**

There are currently no known outstanding effects for the Landfill Disposals Tax (Wales) Act 2017, Section 72.