



# Landfill Disposals Tax (Wales) Act 2017

2017 anaw 3

## PART 5

### SUPPLEMENTARY PROVISION

## CHAPTER 4

### PENALTIES UNDER THIS ACT

#### *General*

#### **70 Payment of penalties**

A penalty under this Chapter must be paid before the end of the period of 30 days beginning with the day on which the notice of the penalty is issued (but see section 182 of TCMA (payment of penalties in the event of a review or appeal)).

#### **Commencement Information**

**I1** [S. 70](#) in force at 25.1.2018 by [S.I. 2018/35](#), [art. 2\(v\)](#)

#### **71 Double jeopardy**

A person is not liable to a penalty under this Chapter in respect of anything if the person has been convicted of an offence in relation to it.

#### **Commencement Information**

**I2** [S. 71](#) in force at 25.1.2018 by [S.I. 2018/35](#), [art. 2\(v\)](#)

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**Changes to legislation:** There are currently no known outstanding effects for the Landfill Disposals Tax (Wales) Act 2017, Cross Heading: General. (See end of Document for details)

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## 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

**I3** S. 72 in force at 25.1.2018 by S.I. 2018/35, art. 2(v)

## 73 Power to make regulations about penalties

- (1) Regulations may make further or different provision about—
  - (a) the amounts of penalties under this Chapter, and
  - (b) the procedure for assessing penalties under this Chapter.
- (2) The regulations may amend this Act.

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### Commencement Information

**I4** S. 73 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, Cross Heading: General.