

Status: Point in time view as at 25/01/2018.

Changes to legislation: There are currently no known outstanding effects for the Land Transaction Tax and Anti-avoidance of Devolved Taxes (Wales) Act 2017, Paragraph 56. (See end of Document for details)

SCHEDULE 23

AMENDMENTS TO THE TAX COLLECTION AND MANAGEMENT (WALES) ACT 2016

56 After section 154 (payment of penalties) insert—

“154A Liability of personal representatives

- (1) If a person liable to a penalty (“P”) has died, any penalty that could have been assessed on P may be assessed on the personal representatives of P.
- (2) Any penalty assessed accordingly is to be paid out of P's estate.”

Commencement Information

II Sch. 23 para. 56 in force at 25.1.2018 by S.I. 2018/34, art. 2(b)(ii)

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