



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.