

Proceedings against executor or administrator. ITA67 s504; CTA76 s147(3) and (4); FA78 s11(2) 1060.—(1)
Where the person who has incurred any penalty has died, any proceedings under the Tax Acts which have been or could have been commenced against that person may be continued or commenced against his or her executor or administrator, as the case may be, and any penalty awarded in proceedings so continued or commenced shall be a debt due from and payable out of his or her estate.

(2) Proceedings may not be commenced by virtue of subsection (1) against the executor or administrator of a person at a time when by virtue of subsection (2) of section 1048 that executor or administrator is not assessable and chargeable under that section in respect of income tax on profits or gains which arose or accrued to the person before his or her death.