



Wales Act 2014

CHAPTER 29

WALES ACT 2014

PART 1

THE ASSEMBLY AND WELSH GOVERNMENT

National Assembly for Wales

- 1 Frequency of Assembly ordinary general elections
- 2 Removal of restriction on standing for election for both constituency and electoral region
- 3 MPs to be disqualified from membership of Assembly

Welsh Government

- 4 The Welsh Government
- 5 First Minister: removal of power to designate after dissolution of Assembly

PART 2

FINANCE

Introductory

- 6 Taxation: introductory
- 7 Amendments relating to the Commissioners for Revenue and Customs

Welsh rates of income tax

- 8 Welsh rates of income tax
- 9 Welsh basic, higher and additional rates of income tax
- 10 Welsh taxpayers for social security or child support purposes

Status: This is the original version (as it was originally enacted).

11 Amendments to the definition of a Scottish taxpayer

Referendum on income tax provisions

- 12 Referendum about commencement of income tax provisions
13 Proposal for referendum by Assembly
14 Commencement of income tax provisions etc if majority in favour

Welsh tax on land transactions

- 15 Welsh tax on transactions involving interests in land
16 Disapplication of UK stamp duty land tax
17 Information on Welsh land transactions

Welsh tax on disposals to landfill

- 18 Welsh tax on disposals to landfill
19 Disapplication of UK landfill tax

Borrowing

- 20 Borrowing by the Welsh Ministers
21 Repeal of existing borrowing power

Budgetary procedures

- 22 Budgetary procedures

Reports

- 23 Reports on the implementation and operation of this Part

PART 3

MISCELLANEOUS

- 24 Local housing authorities: limits on housing revenue account debt
25 The work of the Law Commission so far as relating to Wales

PART 4

GENERAL

- 26 Orders
27 Interpretation
28 Power to make supplementary, consequential, etc provision
29 Commencement
30 Extent and short title

SCHEDULES

SCHEDULE 1 — Referendum about commencement of income tax provisions

- 1 Entitlement to vote
2 (1) Where an Order under section 12(1) causes a referendum...
3 Conduct etc of referendum
4 Referendum question and statement
5 Date of referendum

- 6 Referendum period
- 7 Combination of polls
- 8 Assistance for designated organisations
- 9 Information and encouraging participation
- 10 Referendum material
- 11 Funding and accounts
- 12 An Order under section 12(1) must include provision as to...
- 13 No legal challenge to referendum result
- 14 Supplementary
- 15 Interpretation

SCHEDULE 2 — Welsh tax on land transactions: consequential amendments

- 1 Finance Act 1931
- 2 Finance Act 2003
- 3 (1) Section 48 (power to prescribe other chargeable interests) is...
- 4 After section 48 insert— Interests, transactions and consideration where land...
- 5 In section 60 (compulsory purchase facilitating development), in subsections (2)(a)...
- 6 In section 73(5) (definition of mortgage for land acquired under...
- 7 In section 108(1A) (linked transactions), for “the land to which...
- 8 In section 117(2) (meaning of “major interest” in England or...
- 9 In section 121 (minor definitions), in the definition of “jointly...
- 10 In Schedule 7 (group relief), in paragraph 2B(4) (certain mortgage...
- 11 In Schedule 9 (right to buy, shared ownership leases, etc),...
- 12 In Schedule 10 (returns, enquiries, assessments and appeals), in paragraph...
- 13 Finance Act 2009
- 14 (1) Paragraph 1 is amended as follows.
- 15 In the following provisions omit “and Wales”—
- 16 Scotland Act 2012