

# WALES ACT 2014

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## EXPLANATORY NOTES

### COMMENTARY ON SECTIONS (AND SCHEDULES)

#### Part 4: General

##### *Section 26: Orders*

222. *Section 26* specifies that any order made under this Act would be made by statutory instrument.

##### *Section 27: Interpretation*

223. *Section 27* is the interpretation section for the Act.

##### *Section 28: Power to make supplementary, consequential, etc provision*

224. *Subsection (1)* of section 28 empowers HM Treasury, by order, to make supplementary, incidental or consequential provision as appears appropriate in connection with the provisions of Part 2 (Finance) and such transitional, transitory or saving provision as appears appropriate in connection with the coming into force of those provisions. *Subsection (3)* clarifies that an order made under this section may make modifications of the Act itself, or of an enactment passed before or in the same session as this Act.
225. These provisions provide flexibility for HM Treasury to amend legislation to, for example, take account of the income tax provisions (in sections 8 and 9) coming into force following a vote in favour in a referendum (provided for under sections 12 and 13).
226. *Subsection (4)* requires an order to be approved by the House of Commons if it includes provision amending primary legislation made in Parliament or the Assembly. If it does not, *subsection (5)* specifies the negative resolution procedure.

##### *Section 29: Commencement*

227. *Section 29* sets out how the provisions of the Act are to be commenced. *Subsection (1)* specifies that Part 4 (including this section) comes into force on the day the Act is passed. Under *subsection (2)*, the other sections of the Act come into force two months after the Act is passed, except sections 8, 9, 10 and 11(5), (6), (7)(a) and (8)(a) (the referendum-related provisions), sections 20 and 21 (borrowing by the Welsh Ministers) and section 24 (local housing authorities: limits on housing revenue account debt).
228. *Subsection (3)* clarifies that the bringing into force of sections 15, 16 and 17 (Welsh tax on land transactions) and 18 and 19 (Welsh tax on disposals to landfill) are subject to the provision in those sections about how they are to have effect.
229. *Subsection (4)* provides for the “referendum-related” provisions in sections 8, 9, 10 and 11(5), (6), (7)(a) and (8)(a) to come into force after an affirmative vote in a referendum called in accordance with section 12. *Subsection (5)* provides for sections 20 and 24 to come into force on a day appointed by order of HM Treasury. *Subsection (6)* permits HM Treasury to appoint different days for different purposes in bringing section 20

*These notes refer to the Wales Act 2014 (c.29)  
which received Royal Assent on 17 December 2014*

and section 24 into force. *Subsection (7)* provides for section 21 to come into force on the day on which section 121(1A) of GOWA 2006, inserted by section 20, comes into force. This ensures that the repeal of the existing borrowing power coincides with the coming into force of the new one.

***Section 30: Extent and short title***

230. **Section 30** sets out the territorial extent and short title of the Act.