

## SCHEDULES

### SCHEDULE 1

Section 12

#### REFERENDUM ABOUT COMMENCEMENT OF INCOME TAX PROVISIONS

##### *Entitlement to vote*

- 1 (1) Where a referendum held by virtue of section 12(1) follows on from a youth franchise resolution, a person is entitled to vote in the referendum if, on the date of the poll at the referendum, the person—
  - (a) is aged 16 or over,
  - (b) either—
    - (i) is registered in the register of local government electors at an address within an Assembly constituency, or
    - (ii) is registered in the register of young voters at such an address in accordance with provision made under paragraph 2,
  - (c) is not subject to any legal incapacity to vote (age apart) within the meaning of section 2(1)(b) of the Representation of the People Act 1983, and
  - (d) is a Commonwealth citizen, a citizen of the Republic of Ireland or a relevant citizen of the Union (within the meaning given by section 202(1) of that Act).
- (2) Where a referendum held by virtue of section 12(1) does not follow on from a youth franchise resolution, a person is entitled to vote in the referendum if the person would be entitled to vote in a general election of Assembly members if one were held on the date of the poll at the referendum.
- (3) For the purposes of this paragraph and paragraph 2, a referendum held by virtue of section 12(1) “follows on from a youth franchise resolution” if—
  - (a) a resolution is passed by the Assembly under section 13(1) which states that the voting age at the proposed referendum is to be 16,
  - (b) the First Minister complies with section 13(3) in relation to the resolution, and
  - (c) as a result, a draft of the statutory instrument containing the Order under section 12(1) which causes the referendum to be held is laid in accordance with section 13(4)(a).
- (4) An Order under section 12(1) may include provision for disregarding alterations made in a register of electors or voters after a date specified in the Order and subparagraphs (1) and (2) are to be read subject to any such provision.
- 2 (1) Where an Order under section 12(1) causes a referendum to be held which follows on from a youth franchise resolution, the Order must make provision about the registration of young voters.
- (2) That provision must include—
  - (a) provision for the preparation and maintenance of a register of young voters;

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- (b) provision prohibiting the publication or other disclosure of that register, or any entry in it, except as provided by such an Order.
- (3) Provision made by virtue of sub-paragraph (1) may, in particular—
  - (a) apply or incorporate, with or without modifications, any enactment relating to referendums or elections;
  - (b) make other modifications of any enactment relating to referendums or elections.
- (4) An Order under section 12(1) must make such supplementary, incidental or consequential provision (if any) as appears to Her Majesty to be appropriate for the purposes of, in consequence of, or for giving full effect to—
  - (a) any provision made by virtue of sub-paragraph (1), or
  - (b) the entitlement of 16 and 17 year olds under paragraph 1(1) to vote in the referendum.
- (5) Provision made by virtue of sub-paragraph (4) may, in particular—
  - (a) make modifications of any enactment;
  - (b) make transitory, transitional or saving provision.
- (6) For the purposes of sub-paragraph (3)(a), “enactment” includes the Scottish Independence Referendum (Franchise) Act 2013 (asp 13).
- (7) For the purposes of this paragraph, “young voter” means a person who—
  - (a) will be aged 16 or 17 on the date of the poll at the referendum, and
  - (b) is not registered in the register of local government electors at an address within an Assembly constituency.

#### *Conduct etc of referendum*

- 3 (1) An Order under section 12(1) may make provision for and in connection with the referendum which it causes to be held.
- (2) Such an Order may, in particular, apply or incorporate, with or without modifications, any enactment relating to referendums, elections or donations.
- (3) In sub-paragraph (2) “donations” means anything which is or corresponds to a donation within the meaning of Part 4 of PPERA 2000.

#### *Referendum question and statement*

- 4 (1) An Order under section 12(1)—
  - (a) must specify the question to be included on the ballot paper at the referendum which it causes to be held, and
  - (b) may specify a statement to precede the question on that ballot paper.
- (2) A question or statement specified under sub-paragraph (1) must be specified in both English and Welsh.
- (3) The Secretary of State must, no later than the time at which paragraph (b) of section 104(4) of PPERA 2000 (report stating views as to intelligibility of referendum question expressed by Electoral Commission) is complied with, send to the First Minister a copy of the report laid before Parliament under that paragraph.

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- (4) As soon as practicable after the First Minister receives a copy of a report under sub-paragraph (3), the First Minister must lay a copy of the report before the Assembly.

#### *Date of referendum*

- 5 (1) An Order under section 12(1) must specify the date of the poll at the referendum which it causes to be held.
- (2) The Minister may by order vary the date of the poll specified in such an Order (including a date previously set by virtue of this sub-paragraph) if it appears inappropriate for it to be held on that date.
- (3) The date of the poll, as specified under sub-paragraph (1) or varied under sub-paragraph (2), must not be within the period—
- (a) beginning with the 25th working day before, and
  - (b) ending with the 25th working day after,
- the date of the poll at an election, or at another referendum, which is held throughout Wales.
- (4) But sub-paragraph (3) does not apply if the date of the poll at the election or other referendum is not known to the Minister at the time when—
- (a) the recommendation is made to Her Majesty to make the Order (in the case of an Order under section 12(1)), or
  - (b) the Minister makes the order (in the case of an order under sub-paragraph (2)).
- (5) No order may be made under sub-paragraph (2) without the consent of the Welsh Ministers.
- (6) A statutory instrument containing an order under sub-paragraph (2) is subject to annulment in pursuance of a resolution of either House of Parliament.
- (7) In this paragraph, “working day” means any day other than—
- (a) a Saturday or Sunday;
  - (b) a Christmas Eve, Christmas Day or Good Friday;
  - (c) a day which is a bank holiday under the Banking and Financial Dealings Act 1971 in any part of the United Kingdom;
  - (d) a day appointed for public thanksgiving or mourning.

#### *Referendum period*

- 6 An Order under section 12(1) must determine the referendum period for the purposes of Part 7 of PPERA 2000 in the case of the referendum which it causes to be held.

#### *Combination of polls*

- 7 (1) An Order under section 12(1) may make provision for and in connection with the combination of the poll at the referendum which it causes to be held with that at an election or at another referendum (or both).
- (2) Sub-paragraph (1) is subject to paragraph 5(3) (which limits the circumstances in which the poll at a referendum held by virtue of section 12(1) can be combined with a poll at an election or another referendum).

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#### *Assistance for designated organisations*

- 8 (1) An Order under section 12(1) may make provision for the provisions of PPERA 2000 listed in sub-paragraph (2) to apply with specified modifications in relation to a referendum held by virtue of section 12(1).
- (2) The provisions are—
- (a) sections 108 and 109 of PPERA 2000 (designation of organisations to whom assistance is available);
  - (b) section 110 of, and Schedule 12 to, that Act (assistance available to designated organisations).
- (3) The modifications specified may include allowing a permitted participant to be designated by the Electoral Commission under section 108(1) of PPERA 2000 in relation to one of the possible outcomes at the referendum whether or not a permitted participant is designated in relation to the other possible outcome.

#### *Information and encouraging participation*

- 9 (1) An Order under section 12(1) may authorise or require the Electoral Commission to do things for the purpose of promoting public awareness and understanding in Wales about one or more of the following—
- (a) the referendum which the Order causes to be held;
  - (b) the question to be included on the ballot paper at that referendum;
  - (c) voting in that referendum.
- (2) An Order under section 12(1) may authorise or require the Chief Counting Officer to do things for the purpose of encouraging participation in the referendum which the Order causes to be held.
- (3) The things which the Commission or the Chief Counting Officer may be authorised or required to do under sub-paragraph (1) or (2) include imposing obligations, or conferring powers, on counting officers or other persons.

#### *Referendum material*

- 10 Section 126 of PPERA 2000 (details to appear on referendum material) does not apply to any material published for the purposes of a referendum held by virtue of section 12(1) if the publication is required under or by virtue of the Order that causes the referendum to be held.

#### *Funding and accounts*

- 11 An Order under section 12(1) must include provision for the funding of costs of the referendum which it causes to be held (and may, in particular, include provision for the costs to be charged on, or payable out of, the Welsh Consolidated Fund).
- 12 An Order under section 12(1) must include provision as to the preparation and audit of accounts relating to payments made by virtue of provision included in the Order under paragraph 11.

*No legal challenge to referendum result*

- 13 (1) No court may entertain any proceedings for questioning the number of ballot papers counted or votes cast in a referendum held by virtue of section 12(1) as certified by the Chief Counting Officer or a counting officer unless—
- (a) the proceedings are brought by a claim for judicial review, and
  - (b) the claim form is filed before the end of the permitted period.
- (2) “The permitted period” means the period of 6 weeks beginning with—
- (a) the date on which the Chief Counting Officer or counting officer gives a certificate as to the number of ballot papers counted and votes cast in the referendum, or
  - (b) if the Chief Counting Officer or counting officer gives more than one such certificate, the date on which the last is given.

*Supplementary*

- 14 An Order under section 12(1) may include provision creating criminal offences.

*Interpretation*

- 15 (1) In this Schedule—
- “Assembly constituency” has the same meaning as in GOWA 2006;
  - “the Minister” means the Secretary of State or the Lord President of the Council;
  - “PPERA 2000” means the Political Parties, Elections and Referendums Act 2000.
- (2) Expressions used in this Schedule and in Part 7 of PPERA 2000 have the same meaning in this Schedule as in that Part.

SCHEDULE 2

Section 16

WELSH TAX ON LAND TRANSACTIONS: CONSEQUENTIAL AMENDMENTS

*Finance Act 1931*

- 1 (1) Section 28 of the Finance Act 1931 (production to Commissioners of instruments transferring land) is amended as follows.
- (2) In subsection (3), at the end of paragraph (c) add “or a Welsh transaction”.
- (3) After subsection (3A) insert—
- “(3B) In subsection (3) “Welsh transaction” means the acquisition of—
    - (a) an estate, interest, right or power in or over land in Wales, or
    - (b) the benefit of an obligation, restriction or condition affecting the value of any such estate, interest, right or power.”

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*Finance Act 2003*

2 The Finance Act 2003 is amended as follows.

3 (1) Section 48 (power to prescribe other chargeable interests) is amended as follows.

(2) After subsection (1) insert—

“(1A) See section 48A regarding land which is partly in England and partly in Wales.”

(3) In subsection (5), omit “and Wales”.

4 After section 48 insert—

**“48A Interests, transactions and consideration where land in England and Wales**

(1) This section sets out how this Part applies to a transaction which is the acquisition of—

(a) an estate, interest, right or power in or over land, or

(b) the benefit of an obligation, restriction or condition affecting the value of any such estate, interest, right or power,

where the land is partly in England and partly in Wales.

(2) The transaction is to be treated as if it were two transactions, one relating to the land in England (“the English transaction”) and the other relating to the land in Wales.

(3) The consideration for the transaction is to be apportioned between those two transactions on a just and reasonable basis.

(4) Accordingly, the English transaction is to be treated as a land transaction within the meaning of this Part (being the acquisition of a chargeable interest relating to the land in England).

(5) But subsection (4) does not apply in the case of an exempt interest.”

5 In section 60 (compulsory purchase facilitating development), in subsections (2)(a) and (5)(a), omit “and Wales”.

6 In section 73(5) (definition of mortgage for land acquired under alternative property finance arrangements), in subsection (b)(i), omit “or Wales”.

7 In section 108(1A) (linked transactions), for “the land to which it relates is in Scotland” substitute “—

(a) the transaction relates to land in Scotland, or

(b) the transaction relates to land in Wales (whether by virtue of section 48A(2) or otherwise).”

8 In section 117(2) (meaning of “major interest” in England or Wales), omit “or Wales”.

9 In section 121 (minor definitions), in the definition of “jointly entitled”, omit “and Wales”.

10 In Schedule 7 (group relief), in paragraph 2B(4) (certain mortgage arrangements not eligible for relief), omit “and Wales”.

- 11 In Schedule 9 (right to buy, shared ownership leases, etc), in paragraph 7(2)(b) (shared ownership trusts), omit “or Wales”.
- 12 In Schedule 10 (returns, enquiries, assessments and appeals), in paragraph 45(2)(a) (definition of “the relevant tribunal”), omit “and Wales”.

*Finance Act 2009*

- 13 Schedule 61 to the Finance Act 2009 (alternative finance investment bonds) is amended in accordance with paragraphs 14 and 15.
- 14 (1) Paragraph 1 is amended as follows.
- (2) In the definition of “effective date” in sub-paragraph (1), after “Scotland” (in both places) insert “or Wales”.
- (3) For sub-paragraph (1A) substitute—
- “(1A) In this Schedule “qualifying interest” means—
- (a) in relation to land in England and Wales—
- (i) an estate in fee simple absolute, or
- (ii) a term of years absolute,
- whether subsisting at law or in equity;
- (b) in relation to land in Scotland—
- (i) the interest of an owner of land, or
- (ii) the tenant’s right over or interest in a property subject to a lease;
- (c) in relation to land in Northern Ireland—
- (i) any freehold estate, or
- (ii) any leasehold estate,
- whether subsisting at law or in equity;
- except that it does not include a lease for a term of years, or (in Scotland) for a period, of 21 years or less.”
- 15 In the following provisions omit “and Wales”—
- (a) paragraph 5(6) (in both places);
- (b) paragraph 6(1)(a);
- (c) paragraph 11(2);
- (d) paragraph 12(1)(b);
- (e) paragraph 18(5) and (6);
- (f) paragraph 19(1)(a).

*Scotland Act 2012*

- 16 In Schedule 3 to the Scotland Act 2012, omit paragraph 31(4) (which inserts paragraph 1(1A) of Schedule 61 to the Finance Act 2009).