



Wales Act 2014

2014 CHAPTER 29

PART 2

FINANCE

Referendum on income tax provisions

14 Commencement of income tax provisions etc if majority in favour

- (1) This section applies where the majority of the voters in a referendum held by virtue of section 12(1) vote in favour of the income tax provisions coming into force.
- (2) The Treasury may bring sections 8 and 9 into force by order.
- (3) An order under subsection (2)—
 - (a) must appoint, in relation to each provision inserted by section 8 or 9, the day on which it comes into force;
 - (b) may provide that a provision inserted by section 8 or 9 has effect in relation to—
 - (i) a tax year appointed by the order and subsequent tax years, or
 - (ii) a financial year so appointed and subsequent financial years.
- (4) A tax year may be appointed under subsection (3)(b) in relation to a provision inserted by section 8 or 9 only if the tax year begins on or after the day appointed under subsection (3)(a) in relation to that provision.
- (5) An order under subsection (2) that brings into force section 116D of GOWA 2006 (power to set Welsh rates for Welsh taxpayers) must appoint the first tax year in relation to which a Welsh rate resolution may be made.
- (6) The Secretary of State may bring section 10 into force by order.
- (7) The Treasury may bring section 11(5), (6), (7)(a) and (8)(a) into force by order.
- (8) An order under subsection (7)—

Status: This is the original version (as it was originally enacted).

- (a) must appoint a day on which the amendments made by the provisions mentioned in that subsection come into force, and
 - (b) must provide that those amendments have effect in relation to a tax year appointed by the order and subsequent tax years.
- (9) The tax year appointed under subsection (8)(b)—
- (a) must begin on or after the day appointed under subsection (8)(a), and
 - (b) must not precede the tax year appointed under subsection (5) or under section 25(5) of the Scotland Act 2012 (the first tax year for which Chapter 2 of Part 4A of the Scotland Act 1998 has effect).
- (10) An order under this section may make different provision for different purposes.