



Wales Act 2014

2014 CHAPTER 29

PART 2

FINANCE

Reports

23 Reports on the implementation and operation of this Part

- (1) The Secretary of State must—
 - (a) make reports on the implementation and operation of this Part (see subsection (7)),
 - (b) lay a copy of each report before each House of Parliament, and
 - (c) send a copy of each report to the Welsh Ministers, who must lay a copy of it before the Assembly.
- (2) The Welsh Ministers must—
 - (a) make reports on the implementation and operation of this Part (see subsection (7)),
 - (b) lay a copy of each report before the Assembly, and
 - (c) send a copy of each report to the Secretary of State, who must lay a copy of it before each House of Parliament.
- (3) A report must be made under each of subsections (1) and (2)—
 - (a) before the first anniversary of the day on which this Act is passed, and
 - (b) thereafter, before each subsequent anniversary of that day until the final reports are made under subsection (4).
- (4) Final reports must be made on, or as soon as practicable after, the first anniversary of the day on which the last of the provisions of this Part is implemented (as determined under subsections (5) and (6)).
- (5) A provision of this Part is implemented—

Status: This is the original version (as it was originally enacted).

- (a) if it is expressed as applying in relation to events occurring on or after a particular day, on that day;
 - (b) if it is expressed as applying in relation to a tax year or financial year, on the last day of that year;
 - (c) in any other case, on the day on which it comes into force.
- (6) If, in the case of any provision, the application of subsection (5) gives more than one day, the provision is implemented on the last of them.
- (7) A report on the implementation and operation of this Part must include—
- (a) a statement of the steps that have been taken, whether by the maker of the report or by others, since the making of the previous report (or, in the case of the first report, since the passing of this Act) towards implementation of the provisions of this Part,
 - (b) a statement of the steps that the maker of the report proposes should be taken, whether by the maker of the report or by others, towards the implementation of the provisions of this Part,
 - (c) an assessment of the operation of the provisions of this Part that have been implemented,
 - (d) an assessment of the operation of any other powers to devolve taxes to the Assembly or to change the powers of the Welsh Ministers to borrow money, and of any other changes affecting the provisions inserted or amended by this Part,
 - (e) a statement of the effect of this Part on the amount of any payments made by the Secretary of State under section 118 of GOWA 2006 (payments into the Welsh Consolidated Fund), and
 - (f) any other matters concerning the sources of revenue for the Welsh Government that the maker of the report considers should be brought to the attention of Parliament or the Assembly.
- (8) Until the majority of the voters in a referendum held by virtue of section 12(1) vote in favour of sections 8 and 9 (income tax provisions) coming into force, the statements required by subsection (7)(a) and (b) do not include steps taken, or proposed to be taken, towards the implementation of those provisions.
- (9) In this section, references to “this Part” do not include—
- (a) section 10 (Welsh taxpayers for social security or child support purposes),
 - (b) section 11 (amendments to the definition of a Scottish taxpayer), or
 - (c) section 22 (budgetary procedures).