



Wales Act 2014

2014 CHAPTER 29

PART 2

FINANCE

Introductory

6 Taxation: introductory

- (1) GOWA 2006 is amended as follows.
- (2) After Part 4 insert—

“PART 4A

TAXATION

CHAPTER 1

INTRODUCTORY

116A Overview of Part 4A

- (1) In this Part Chapters 3 and 4 specify particular taxes as devolved taxes about which the Assembly may make provision in the exercise of the power conferred by section 107(1).
- (2) The power to make provision about a devolved tax is subject to the restrictions imposed by—
 - (a) subsection (3), and
 - (b) the other provisions of this Part.

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Changes to legislation: There are currently no known outstanding effects for the Wales Act 2014, Section 6. (See end of Document for details)

(3) A devolved tax may not be imposed where to do so would be incompatible with any international obligations.

(4) In this Act “devolved tax” means a tax specified in this Part as a devolved tax.

116B Status of officials of body that collects and manages devolved taxes

(1) This section applies where an Act of the Assembly establishes a body that is to be responsible for the collection and management of devolved taxes (whether or not the body is also to be responsible for local government finance or any other matter).

(2) In this section “relevant official” means an officer or member of staff of the body mentioned in subsection (1) who has no functions other than functions relating to—

- (a) the collection or management of devolved taxes, or
- (b) local government finance.

(3) If an Act of the Assembly provides that service as a relevant official is service in the civil service of the State, that provision is treated as falling within section 108(4) or (5) (legislative competence).

(4) In subsections (5) to (7), “relevant civil servant” means a relevant official whose service is service in the civil service of the State by virtue of provision of the kind mentioned in subsection (3).

(5) The Welsh Ministers must pay the salaries and expenses of relevant civil servants.

(6) The Welsh Ministers must make payments to the Minister for the Civil Service, at such times as the Minister for the Civil Service may determine, of such amounts as may be so determined in respect of—

- (a) the provision of pensions, allowances or gratuities by virtue of section 1 of the Superannuation Act 1972 or section 1 of the Public Service Pensions Act 2013 to or in respect of persons who are or have been relevant civil servants, and
- (b) the expenses incurred in administering those pensions, allowances and gratuities.

(7) The Welsh Ministers may make payments towards the provision of pensions, allowances or gratuities to or in respect of any person who is or has been a relevant civil servant.

116C Power to add new devolved taxes

(1) Her Majesty may by Order in Council amend this Part so as to—

- (a) specify, as an additional devolved tax, a tax of any description, or
- (b) make any other modifications of the provisions relating to devolved taxes which She considers appropriate.

(2) An Order in Council under this section may make such modifications of—

- (a) any enactment (including any enactment comprised in or made under this Act) or prerogative instrument, or

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- (b) any other instrument or document,
as Her Majesty considers appropriate in connection with the provision made by the Order.
- (3) No recommendation is to be made to Her Majesty in Council to make an Order in Council under this section unless a draft of the statutory instrument containing the Order has been laid before, and approved by a resolution of, each House of Parliament and the Assembly.
- (4) The amendment of this Part by an Order in Council under this section does not affect—
 - (a) the validity of an Act of the Assembly passed before the amendment comes into force, or
 - (b) the previous or continuing operation of such an Act of the Assembly.”
- (3) In section 108 (legislative competence of the Assembly)—
 - (a) in subsection (4)(a), after “Schedule 7 and” insert “, subject to subsection (4A), ”;
 - (b) after subsection (4) insert—

“(4A) Provision relating to a devolved tax (as listed under the heading “Taxation” in Part 1 of Schedule 7) is not outside the Assembly’s legislative competence by reason only of the fact that it falls within an exception specified under another heading in that Part of that Schedule.”
- (4) In section 111 (proceedings on Bills), in subsection (8), for “and 116(3)” substitute “, 116(3) and 116C (4) ”.
- (5) In section 158(2) (references to enactments), after “109(2)” insert “, 116C (2) ”.
- (6) In section 159 (index of defined expressions), at the appropriate place insert—

“devolved tax

section 116A(4)”

- (7) Part 1 of Schedule 7 (legislative competence to make Acts of the Assembly) is amended as follows.
- (8) In paragraph 4 (economic development), in the first exception, after “Fiscal, economic and monetary policy” insert “ (except so far as relating to devolved taxes) ”.
- (9) After paragraph 16 insert—

16A “**Taxation**

Devolved taxes (as defined in section 116A(4)).”

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Changes to legislation:

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