



# Wales Act 2017

## 2017 CHAPTER 4

### PART 1

#### CONSTITUTIONAL ARRANGEMENTS

##### *Taxation and borrowing*

#### **17 Welsh rates of income tax: removal of referendum requirement**

- (1) The Wales Act 2014 is amended as follows.
- (2) Omit—
  - (a) section 12 and Schedule 1 (referendum about commencement of income tax provisions),
  - (b) section 13 (proposal for referendum by Assembly), and
  - (c) the italic heading before section 12.
- (3) In section 14 (commencement of income tax provisions etc if majority in favour)—
  - (a) omit subsection (1);
  - (b) in the heading omit ““etc if majority in favour””.
- (4) In section 23 (reports on the implementation and operation of Part 2) omit subsection (8).
- (5) In section 29 (commencement)—
  - (a) in subsection (2)(b), for ““referendum-related”” substitute “ income tax ”;
  - (b) in subsection (4)—
    - (i) for “ “referendum-related”” substitute “ “income tax””;
    - (ii) omit ““(commencement if majority in favour at referendum)””.

**Changes to legislation:**

Wales Act 2017, Section 17 is up to date with all changes known to be in force on or before 31 May 2024. There are changes that may be brought into force at a future date. Changes that have been made appear in the content and are referenced with annotations.

[View outstanding changes](#)

**Changes and effects yet to be applied to :**

- specified provision(s) transitional and savings provisions for commencing S.I. 2017/1179 by [S.I. 2018/278](#) reg. 2Sch.