

# Wales Act 2014

# **CHAPTER 29**

# WALES ACT 2014

#### PART 1

# THE ASSEMBLY AND WELSH GOVERNMENT

# National Assembly for Wales

- 1 Frequency of Assembly ordinary general elections
- 2 Removal of restriction on standing for election for both constituency and electoral region
- 3 MPs to be disqualified from membership of Assembly

# Welsh Government

- 4 The Welsh Government
- 5 First Minister: removal of power to designate after dissolution of Assembly

# PART 2

# FINANCE

# Introductory

- 6 Taxation: introductory
- 7 Amendments relating to the Commissioners for Revenue and Customs

# Welsh rates of income tax

- 8 Welsh rates of income tax
- 9 Welsh basic, higher and additional rates of income tax
- 10 Welsh taxpayers for social security or child support purposes

11 Amendments to the definition of a Scottish taxpayer

#### Referendum on income tax provisions

- 12 Referendum about commencement of income tax provisions
- 13 Proposal for referendum by Assembly
- 14 Commencement of income tax provisions etc if majority in favour

# Welsh tax on land transactions

- 15 Welsh tax on transactions involving interests in land
- 16 Disapplication of UK stamp duty land tax
- 17 Information on Welsh land transactions

#### Welsh tax on disposals to landfill

- Welsh tax on disposals to landfill
- 19 Disapplication of UK landfill tax

#### **Borrowing**

- 20 Borrowing by the Welsh Ministers
- 21 Repeal of existing borrowing power

# Budgetary procedures

22 Budgetary procedures

# Reports

23 Reports on the implementation and operation of this Part

#### PART 3

# **MISCELLANEOUS**

- 24 Local housing authorities: limits on housing revenue account debt
- 25 The work of the Law Commission so far as relating to Wales

#### PART 4

#### GENERAL

- 26 Orders
- 27 Interpretation
- 28 Power to make supplementary, consequential, etc provision
- 29 Commencement
- 30 Extent and short title

#### **SCHEDULES**

SCHEDULE 1 — Referendum about commencement of income tax provisions

# Entitlement to vote

- 1 (1) Where a referendum held by virtue of section 12(1)...
- 2 (1) Where an Order under section 12(1) causes a referendum...

# Conduct etc of referendum

(1) An Order under section 12(1) may make provision for...

# Referendum question and statement

(1) An Order under section 12(1)—(a) must specify the...

# Date of referendum

(1) An Order under section 12(1) must specify the date... 5

# Referendum period

An Order under section 12(1) must determine the referendum period...

# Combination of polls

(1) An Order under section 12(1) may make provision for...

# Assistance for designated organisations

(1) An Order under section 12(1) may make provision for...

# Information and encouraging participation

(1) An Order under section 12(1) may authorise or require...

# Referendum material

10 Section 126 of PPERA 2000 (details to appear on referendum...

#### Funding and accounts

- An Order under section 12(1) must include provision for the... 11
- 12 An Order under section 12(1) must include provision as to...

# No legal challenge to referendum result

(1) No court may entertain any proceedings for questioning the... 13

# **Supplementary**

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

#### *Interpretation*

15 (1) In this Schedule— "Assembly constituency" has the same meaning...

# SCHEDULE 2 — Welsh tax on land transactions: consequential amendments

#### Finance Act 1931

(1) Section 28 of the Finance Act 1931 (production to...

#### Finance Act 2003

- The Finance Act 2003 is amended as follows.
- (1) Section 48 (power to prescribe other chargeable interests) is...

# Status: Point in time view as at 22/06/2015. Changes to legislation: There are currently no known outstanding effects for the Wales Act 2014. (See end of Document for details)

- 4 After section 48 insert— Interests, transactions and consideration where land...
- 5 In section 60 (compulsory purchase facilitating development), in subsections (2)(a)...
- 6 In section 73(5) (definition of mortgage for land acquired under...
- 7 In section 108(1A) (linked transactions), for "the land to which...
- 8 In section 117(2) (meaning of "major interest" in England or...
- 9 In section 121 (minor definitions), in the definition of "jointly...
- 10 In Schedule 7 (group relief), in paragraph 2B(4) (certain mortgage...
- 11 In Schedule 9 (right to buy, shared ownership leases, etc),...
- 12 In Schedule 10 (returns, enquiries, assessments and appeals), in paragraph...

#### Finance Act 2009

- 13 Schedule 61 to the Finance Act 2009 (alternative finance investment...
- 14 (1) Paragraph 1 is amended as follows.
- 15 In the following provisions omit "and Wales"—

#### Scotland Act 2012

16 In Schedule 3 to the Scotland Act 2012, omit paragraph...

# **Status:**

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# **Changes to legislation:**

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