



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

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- 6 Taxation: introductory
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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

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- 12 Referendum about commencement of income tax provisions
- 13 Proposal for referendum by Assembly
- 14 Commencement of income tax provisions ...

Welsh tax on land transactions

- 15 Welsh tax on transactions involving interests in land
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- 18 Welsh tax on disposals to landfill
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22 Budgetary procedures

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23 Reports on the implementation and operation of this Part

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SCHEDULES

SCHEDULE 1 — Referendum about commencement of income tax provisions

Entitlement to vote

- 1 Referendum about commencement of income tax provisions
- 2 Referendum about commencement of income tax provisions

Conduct etc of referendum

3 Referendum about commencement of income tax provisions

Referendum question and statement

4 Referendum about commencement of income tax provisions

Date of referendum

5 Referendum about commencement of income tax provisions

Referendum period

6 Referendum about commencement of income tax provisions

Combination of polls

7 Referendum about commencement of income tax provisions

Assistance for designated organisations

8 Referendum about commencement of income tax provisions

Information and encouraging participation

9 Referendum about commencement of income tax provisions

Referendum material

10 Referendum about commencement of income tax provisions

Funding and accounts

- 11 Referendum about commencement of income tax provisions
- 12 Referendum about commencement of income tax provisions

No legal challenge to referendum result

13 Referendum about commencement of income tax provisions

Supplementary

14 Referendum about commencement of income tax provisions

Interpretation

15 Referendum about commencement of income tax provisions

SCHEDULE 2 — Welsh tax on land transactions: consequential amendments

Finance Act 1931

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

Finance Act 2003

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

4 After section 48 insert— Interests, transactions and consideration where land...

effects for the Wales Act 2014. (See end of Document for details)

- 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...
- 9A (1) Paragraph 6 of Schedule 6ZA (relief for first-time buyers:...
- 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...

Changes to legislation:

There are currently no known outstanding effects for the Wales Act 2014.