

*These notes refer to the Wales Act 2014 (c.29)
which received Royal Assent on 17 December 2014*

WALES ACT 2014

EXPLANATORY NOTES

COMMENTARY ON SECTIONS (AND SCHEDULES)

Part 2: Finance

Schedule 1: Referendum about commencement of income tax provisions

138. **Schedule 1** sets out a framework for the conduct of a referendum about bringing the income tax provisions into force. Specifically, it sets out who is eligible to vote (which varies depending on whether the voting age at the referendum is to be 16 or 18), how information will be provided to voters, how the referendum will be funded and how the outcome can be legally challenged. The Schedule also sets out further detail of what should be provided for in an Order in Council made under section 12.