



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

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- 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

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

11 Amendments to the definition of a Scottish taxpayer

...

- 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
16 Disapplication of UK stamp duty land tax
17 Information on Welsh land transactions

Welsh tax on disposals to landfill

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

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21 Repeal of existing borrowing power

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- 22 Budgetary procedures

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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

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

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...

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...
- 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.