



# 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

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

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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

*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

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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)

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*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)*

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- 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.