



Wales Act 2014

2014 CHAPTER 29

PART 2

FINANCE

Welsh rates of income tax

PROSPECTIVE

10 Welsh taxpayers for social security or child support purposes

After section 155 of GOWA 2006 insert—

“155A Welsh taxpayers for social security or child support purposes

- (1) The Secretary of State may by order provide for individuals of any specified description to be treated as if they were, or were not, Welsh taxpayers for all or specified purposes of—
 - (a) social security, or
 - (b) child support.
- (2) The Secretary of State may by order provide in relation to any year of assessment that the Welsh basic rate, Welsh higher rate or Welsh additional rate in relation to the income of Welsh taxpayers is to be treated as being a specified rate for all or specified purposes of—
 - (a) social security, or
 - (b) child support.
- (3) An order under subsection (1) or (2) may apply in respect of any individuals whether or not they have a close connection with Wales.

Status: This version of this provision is prospective.

Changes to legislation: There are currently no known outstanding effects for the Wales Act 2014, Section 10. (See end of Document for details)

- (4) An order under subsection (1) or (2) may make such modifications of any enactment, or any other instrument or document, as the Secretary of State considers appropriate in connection with the provision made by the order.
- (5) No order is to be made under subsection (1) unless a draft of the statutory instrument containing it has been laid before, and approved by a resolution of, each House of Parliament.
- (6) No order under subsection (2) which contains a provision making modifications of an enactment contained in an Act is to be made unless a draft of the statutory instrument containing it has been laid before, and approved by a resolution of, each House of Parliament.
- (7) A statutory instrument containing an order under subsection (2) is (unless a draft of the statutory instrument has been approved by a resolution of each House of Parliament) subject to annulment in pursuance of a resolution of either House of Parliament.
- (8) In this section—
 - “specified” means specified in the order;
 - “Welsh basic rate”, “Welsh higher rate” and “Welsh additional rate” have the same meaning as in the Income Tax Acts;
 - “Welsh taxpayer” has the same meaning as in Chapter 2 of Part 4A of this Act.”

Status:

This version of this provision is prospective.

Changes to legislation:

There are currently no known outstanding effects for the Wales Act 2014, Section 10.