



Wales Act 2014

2014 CHAPTER 29

PART 2

FINANCE

Welsh rates of income tax

11 Amendments to the definition of a Scottish taxpayer

- (1) Chapter 2 of Part 4A of the Scotland Act 1998 (Scottish rate of income tax) is amended as follows.
- (2) Section 80D (Scottish taxpayers) is amended in accordance with subsections (3) to (5).
- (3) In subsection (1)—
 - (a) for “In” substitute “For”;
 - (b) in paragraph (a), after “purposes” insert “for that year (see Schedule 45 to the Finance Act 2013)”.
- (4) In subsection (3)(a), for “any part of the UK other than Scotland” substitute “England, Wales or Northern Ireland”.
- (5) After subsection (4), insert—

“(4A) Subsection (1) does not apply if T is a Welsh parliamentarian for the whole or any part of the year (see section 80DA).

(4B) For the purposes of subsection (4A) and section 80DA, T is a Welsh parliamentarian if T is a member as described in any of paragraphs (a) to (c) of section 116E(4) of the Government of Wales Act 2006 (definition of a Welsh taxpayer).”
- (6) After section 80D insert—

Status: This is the original version (as it was originally enacted).

“80DA Scottish taxpayers: Welsh parliamentarians

- (1) An individual (T) who is a Welsh parliamentarian for the whole or any part of a tax year is a Scottish taxpayer for that tax year if—
 - (a) T is resident in the UK for income tax purposes for that year (see Schedule 45 to the Finance Act 2013),
 - (b) T meets condition C in section 80D for that year, and
 - (c) T meets either of the following conditions for that year.
- (2) T meets the first condition if—
 - (a) the number of days in that year on which T is a member as described in any of paragraphs (a) to (c) of section 80D(4), exceeds
 - (b) the number of days in that year on which T is a Welsh parliamentarian.
- (3) T meets the second condition if—
 - (a) the number of days in that year mentioned in paragraphs (a) and (b) of subsection (2) are the same, and
 - (b) T meets condition A or B in section 80D for that year.”
- (7) In section 80E (close connection with Scotland or another part of the UK), in subsection (3)(c)—
 - (a) for “at least as much of the year as” substitute “more of the year than”;
 - (b) for “any one other part of the UK” substitute “each other part of the UK (considered separately)”.
- (8) In section 80F (days spent in Scotland or another part of the UK)—
 - (a) in subsection (1), for the words from “if—” to the end substitute “if the number of days in the year on which T is in Scotland at the end of the day exceeds each of the following—
 - (a) the number of days in the year on which T is in England at the end of the day;
 - (b) the number of days in the year on which T is in Wales at the end of the day;
 - (c) the number of days in the year on which T is in Northern Ireland at the end of the day.”;
 - (b) in subsection (2), for “But T is not to be treated as” substitute “T is treated as not”.