



Government of Wales Act 2006

2006 CHAPTER 32

[^{F1}PART 4A

TAXATION]

[^{F1}CHAPTER 2

INCOME TAX

[^{F1}116D Power to set Welsh rates for Welsh taxpayers

- (1) The Assembly may by resolution (a “Welsh rate resolution”) set one or more of the following—
 - (a) a Welsh rate for the purpose of calculating the Welsh basic rate;
 - (b) a Welsh rate for the purpose of calculating the Welsh higher rate;
 - (c) a Welsh rate for the purpose of calculating the Welsh additional rate.
- (2) See section 6B of the Income Tax Act 2007 for provision about the calculation of the Welsh basic, higher and additional rates and section 11B of that Act for provision about the income of Welsh taxpayers charged at those rates.
- (3) A Welsh rate resolution applies—
 - (a) for only one tax year, and
 - (b) for the whole of that year.
- (4) Any Welsh rate specified must be a whole number or half a whole number.
- (5) A Welsh rate resolution—
 - (a) must specify the tax year for which it applies,
 - (b) must be made before the start of that tax year, and
 - (c) must not be made more than 12 months before the start of that year.

Status: Point in time view as at 24/07/2018. This version of this provision has been superseded.

Changes to legislation: Government of Wales Act 2006, Section 116D is up to date with all changes known to be in force on or before 06 September 2024. There are changes that may be brought into force at a future date. Changes that have been made appear in the content and are referenced with annotations. (See end of Document for details)

- (6) If a Welsh rate resolution is cancelled before the start of the tax year for which it is to apply—
- (a) the Income Tax Acts have effect for that year as if the resolution had never been made, and
 - (b) the resolution may be replaced by another Welsh rate resolution.
- (7) The standing orders must provide that only the First Minister or a Welsh Minister appointed under section 48 may move a motion for a Welsh rate resolution.]

Textual Amendments

- F1** Pt. 4A Ch. 2 inserted (with effect in accordance with s. 14(3)-(5) of the amending Act) by [Wales Act 2014 \(c. 29\)](#), **ss. 8(3)**, 14(2), 29(4); S.I. 2018/892, art. 3 (with arts. 5, 6, 8)

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