



# Government of Wales Act 2006

## 2006 CHAPTER 32

### [<sup>F1</sup>PART 4A

#### TAXATION

#### Textual Amendments

**F1** Pt. 4A inserted (17.2.2015) by [Wales Act 2014 \(c. 29\)](#), ss. **6(2)**, 29(2)(b)(3)

### CHAPTER 1

#### INTRODUCTORY

#### **116A Overview of Part 4A**

- (1) In this Part Chapters 3 and 4 specify particular taxes as devolved taxes about which the Assembly may make provision in the exercise of the power conferred by section 107(1).
- (2) The power to make provision about a devolved tax is subject to the restrictions imposed by—
  - (a) subsection (3), and
  - (b) the other provisions of this Part.
- (3) A devolved tax may not be imposed where to do so would be incompatible with any international obligations.
- (4) In this Act “ devolved tax ” means a tax specified in this Part as a devolved tax.

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*Status: Point in time view as at 17/02/2015.*

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## **116B Status of officials of body that collects and manages devolved taxes**

- (1) This section applies where an Act of the Assembly establishes a body that is to be responsible for the collection and management of devolved taxes (whether or not the body is also to be responsible for local government finance or any other matter).
- (2) In this section “ relevant official ” means an officer or member of staff of the body mentioned in subsection (1) who has no functions other than functions relating to—
  - (a) the collection or management of devolved taxes, or
  - (b) local government finance.
- (3) If an Act of the Assembly provides that service as a relevant official is service in the civil service of the State, that provision is treated as falling within section 108(4) or (5) (legislative competence).
- (4) In subsections (5) to (7), “ relevant civil servant ” means a relevant official whose service is service in the civil service of the State by virtue of provision of the kind mentioned in subsection (3).
- (5) The Welsh Ministers must pay the salaries and expenses of relevant civil servants.
- (6) The Welsh Ministers must make payments to the Minister for the Civil Service, at such times as the Minister for the Civil Service may determine, of such amounts as may be so determined in respect of—
  - (a) the provision of pensions, allowances or gratuities by virtue of section 1 of the Superannuation Act 1972 or section 1 of the Public Service Pensions Act 2013 to or in respect of persons who are or have been relevant civil servants, and
  - (b) the expenses incurred in administering those pensions, allowances and gratuities.
- (7) The Welsh Ministers may make payments towards the provision of pensions, allowances or gratuities to or in respect of any person who is or has been a relevant civil servant.

## **116C Power to add new devolved taxes**

- (1) Her Majesty may by Order in Council amend this Part so as to—
  - (a) specify, as an additional devolved tax, a tax of any description, or
  - (b) make any other modifications of the provisions relating to devolved taxes which She considers appropriate.
- (2) An Order in Council under this section may make such modifications of—
  - (a) any enactment (including any enactment comprised in or made under this Act) or prerogative instrument, or
  - (b) any other instrument or document,
 as Her Majesty considers appropriate in connection with the provision made by the Order.
- (3) No recommendation is to be made to Her Majesty in Council to make an Order in Council under this section unless a draft of the statutory instrument containing the Order has been laid before, and approved by a resolution of, each House of Parliament and the Assembly.
- (4) The amendment of this Part by an Order in Council under this section does not affect—

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- (a) the validity of an Act of the Assembly passed before the amendment comes into force, or
- (b) the previous or continuing operation of such an Act of the Assembly.]

## [<sup>F2</sup>CHAPTER 3

### TAX ON TRANSACTIONS INVOLVING INTERESTS IN LAND

#### Textual Amendments

**F2** Pt. 4A Ch. 3 inserted (17.2.2015) by [Wales Act 2014 \(c. 29\)](#), **ss. 15(1), 29(2)(b)(3)** (with s. 15(2))

#### 116L Tax on transactions involving interests in land

- (1) A tax which is charged on a Welsh land transaction and complies with the requirements of this section is a devolved tax.
- (2) In this Chapter a “ Welsh land transaction ” means an acquisition of—
  - (a) an estate, interest, right or power in or over land in Wales;
  - (b) the benefit of an obligation, restriction or condition affecting the value of any such estate, interest, right or power.
- (3) The tax may be chargeable—
  - (a) whether or not there is any instrument effecting the transaction,
  - (b) if there is such an instrument, regardless of where it is executed, and
  - (c) regardless of where any party to the transaction is or is resident.
- (4) The tax may not be imposed on so much of a Welsh land transaction as relates to land below mean low water mark.
- (5) The following persons are not to be liable to pay the tax—

#### *Government*

A Minister of the Crown  
 The Welsh Ministers, the First Minister and the Counsel General  
 The Scottish Ministers  
 A Northern Ireland department

#### *Parliament etc*

The Corporate Officer of the House of Lords  
 The Corporate Officer of the House of Commons  
 The Assembly Commission  
 The Scottish Parliamentary Corporate Body  
 The Northern Ireland Assembly Commission.

#### 116M Duty to disclose information on Welsh land transactions to HMRC

- (1) A person who is a member of the Welsh Government must provide to HMRC such of the information falling within subsection (2) as HMRC may require.
- (2) Information falls within this subsection if it—

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- (a) is relevant information in relation to a Welsh land transaction, and
  - (b) is in the possession or under the control of the person.
- (3) “ Relevant information ”, in relation to a Welsh land transaction, means information which—
- (a) corresponds to any of the particulars which would be required under Schedule 2 to the Finance Act 1931, but for section 28(3)(c) of that Act, or
  - (b) uniquely identifies, or assists in uniquely identifying, any person who gives consideration for, or is a party to, the transaction.
- (4) Information is to be provided under subsection (1) in such form as HMRC may reasonably specify.
- (5) Information acquired by HMRC under this section is to be treated, for the purposes of the Commissioners for Revenue and Customs Act 2005, as acquired in connection with a function of theirs.
- (6) In this section, “ HMRC ” means Her Majesty's Revenue and Customs. ]

## [<sup>F3</sup>CHAPTER 4

### TAX ON DISPOSALS TO LANDFILL

#### Textual Amendments

**F3** Pt. 4A Ch. 4 inserted (17.2.2015) by [Wales Act 2014 \(c. 29\)](#), **ss. 18(1), 29(2)(b)(3)**

#### 116N Tax on disposals to landfill

- (1) A tax charged on disposals to landfill made in Wales is a devolved tax.
- (2) A disposal is a disposal to landfill if—
  - (a) it is a disposal of material as waste, and
  - (b) it is made by way of landfill.]

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