



Government of Wales Act 2006

2006 CHAPTER 32

[^{F1}PART 4A

TAXATION

[^{F1}CHAPTER 1

INTRODUCTORY

Textual Amendments

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

116A Overview of Part 4A

- (1) In this Part^{F2}—
 - (a) Chapter 2 confers on the [^{F3}Senedd] power to set rates of income tax to be paid by Welsh taxpayers, and
 - (b) Chapters 3 and 4 specify particular taxes as devolved taxes about which the [^{F3}Senedd] 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.

Status: Point in time view as at 31/12/2020.

Changes to legislation: Government of Wales Act 2006, CHAPTER 1 is up to date with all changes known to be in force on or before 10 July 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)

Textual Amendments

- F2** Words in s. 116A(1) inserted (with effect in accordance with s. 14(3)-(5) of the amending Act) by [Wales Act 2014 \(c. 29\)](#), [ss. 8\(2\), 14\(2\), 29\(4\)](#); [S.I. 2018/892](#), [art. 3](#) (with [arts. 5, 6, 8](#))
- F3** Words in Act substituted (6.5.2020) by [Senedd and Elections \(Wales\) Act 2020 \(anaw 1\)](#), [s. 42\(2\)](#), [Sch. 1 para. 2\(19\)](#) (with [Sch. 1 para. 2\(11\)-\(14\)](#))

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

- (1) This section applies where an Act of the [^{F3}Senedd] 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 [^{F3}Senedd] provides that service as a relevant official is service in the civil service of the State, that provision is [^{F4}not to be regarded as falling outside the [^{F3}Senedd's] legislative competence by virtue of section 108A(2)(b) or (c)].
- (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.

Textual Amendments

- F3** Words in Act substituted (6.5.2020) by [Senedd and Elections \(Wales\) Act 2020 \(anaw 1\)](#), [s. 42\(2\)](#), [Sch. 1 para. 2\(19\)](#) (with [Sch. 1 para. 2\(11\)-\(14\)](#))
- F4** Words in s. 116B(3) substituted (1.4.2018) by [Wales Act 2017 \(c. 4\)](#), [s. 71\(4\)](#), [Sch. 6 para. 6](#) (with [Sch. 7 paras. 1, 6](#)); [S.I. 2017/1179](#), [reg. 3\(q\)](#)

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

Status: Point in time view as at 31/12/2020.

Changes to legislation: Government of Wales Act 2006, CHAPTER 1 is up to date with all changes known to be in force on or before 10 July 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)

- (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 [^{F3}Senedd] .
- (4) The amendment of this Part by an Order in Council under this section does not affect—
- (a) the validity of an Act of the [^{F3}Senedd] passed before the amendment comes into force, or
 - (b) the previous or continuing operation of such an Act of the [^{F3}Senedd] .]

Textual Amendments

- F3** Words in Act substituted (6.5.2020) by [Senedd and Elections \(Wales\) Act 2020 \(anaw 1\)](#), s. 42(2), [Sch. 1 para. 2\(19\)](#) (with [Sch. 1 para. 2\(11\)-\(14\)](#))

Status:

Point in time view as at 31/12/2020.

Changes to legislation:

Government of Wales Act 2006, CHAPTER 1 is up to date with all changes known to be in force on or before 10 July 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.