

## **WALES BILL**

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### **EXPLANATORY NOTES ON LORDS AMENDMENTS**

#### **INTRODUCTION**

1. These Explanatory Notes relate to the Lords Amendments to the Wales Bill, as brought from the House of Lords on 25 November 2014. They have been prepared by the Wales Office in order to assist the reader of the Bill and the Lords Amendments and to help inform debate on the Lords Amendments. They do not form part of the Bill and have not been endorsed by Parliament.
2. These Notes, like the Lords Amendments themselves, refer to HL Bill 34, the Bill as first printed for the Lords.
3. These Notes need to be read in conjunction with the Lords Amendments and the text of the Bill. They are not, and are not meant to be, a comprehensive description of the effect of the Lords Amendments.
4. All the Lords Amendments were tabled in the name of the Minister.

#### **COMMENTARY ON LORDS AMENDMENTS**

##### ***Lords Amendments 1 to 13 and 17***

5. Lords Amendments 1 to 7 would amend the power of the National Assembly for Wales to set a single Welsh rate to be used for the purposes of calculating the Welsh basic, higher and additional rates of income tax to be paid by Welsh taxpayers. The amendments would enable the Assembly to set separate Welsh rates for the purpose of calculating each of those rates of income tax.

*These notes relate to the Lords Amendments to the Wales Bill, as brought from the House of Lords on 25 November 2014 [Bill 128]*

6. Lords Amendments 8 to 13 and 17 would make related consequential amendments. In particular, Lords Amendment 12 would amend the method of calculating the Welsh basic, higher and additional rates of income tax to reflect the fact that, as a result of Lords Amendments 1 to 7, the Assembly would be able to set separate Welsh rates for the purpose of calculating each of those Welsh rates of income tax.

***Lords Amendments 14 to 16***

7. Lords Amendment 14 would insert a new subsection (1A) into clause 13 of the Bill. This provides that if the First Minister or a Welsh Minister moves a resolution in the Assembly under clause 13(1)(a) (requesting that an Order be made under clause 12 to cause an income tax referendum to be held in Wales) that resolution must state whether the voting age at such a referendum is to be 16 or 18.
8. Lords Amendment 15 would insert a new paragraph 1 and a paragraph 1A into Schedule 1 to the Bill, so that the ‘entitlement to vote’ requirements for an income tax referendum provide for the voting age being either 16 or 18.
9. The voting age will be 16 where a proposed income tax referendum “follows on from a youth franchise resolution”, as defined in paragraph 1(3). If it does, new paragraph 1(1) provides for the entitlement to vote: a voter must be aged 16 or over on the date of the poll and be registered either (i) on the register of local government electors at an address within an Assembly constituency, or (ii) on the register of young voters. They must also satisfy the eligibility requirements in paragraph 1(1)(c) and (d).
10. The voting age will be 18 where a proposed income tax referendum does not follow on from a youth franchise resolution, in which case the entitlement to vote provision is set out in paragraph 1(2). Lords Amendment 15 has not changed the substance of this provision, which was paragraph 1(1) of Schedule 1 to the Bill as introduced. Where the voting age will be 18, those entitled to vote in a proposed income tax referendum remain those entitled to vote in an Assembly general election if one were held on the date of the poll at the referendum.
11. New paragraph 1A provides that where the voting age is to be 16, an Order under clause 12 of the Bill causing the income tax referendum to be held must provide for the preparation and maintenance of a register of young voters. A “young voter” is defined in sub-paragraph (7) as a person who will be 16 or 17 on the date of the poll and is not registered in the register of local government electors. The other provisions in new paragraph 1A create the necessary powers for the Order to provide for the creation of a register of young voters and the entitlement of 16 and 17 year olds under paragraph 1(1) to vote in an income tax referendum.
12. Lords Amendment 16 would insert a definition of “Assembly constituency” into

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the interpretation provisions in paragraph 14 of Schedule 1. It adopts the definition from the Government of Wales Act 2006. The term is used in new paragraphs 1 and 1A.

# LORDS AMENDMENTS TO THE WALES BILL

## EXPLANATORY NOTES

*These notes refer to the Wales Bill as first printed for the Lords  
[HL Bill 34].*

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to be Printed, 25 November 2014.*

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