Draft Order laid before the House of Commons under section 28(4) of the Wales Act 2014, and paragraphs 1 and 2 of Schedule 7 to the Scotland Act 1998, for approval by resolution of that House.

DRAFT STATUTORY INSTRUMENTS

2018 No.

INCOME TAX

DEVOLUTION

The Devolved Income Tax Rates (Consequential Amendments) Order 2018

Made ***

Coming into force in accordance with article 1

A draft of this Order was laid before and approved by the House of Commons in accordance with section 28(4) of the Wales Act 2014(a) and paragraphs 1 and 2 of Schedule 7 to the Scotland Act 1998(b).

The Treasury, in exercise of the powers conferred by section 28(1) and (2) of the Wales Act 2014, and section 80G(1A) and (2) of the Scotland Act 1998(c) makes the following Order:

Citation, commencement and effect

1. (1) This Order may be cited as the Devolved Income Tax Rates (Consequential Amendments) Order 2018 and comes into force the day after the day on which it is made.

(2) The amendments made by this Order have effect in relation to the tax year commencing on 6th April 2019 and subsequent tax years.

Amendment to the Taxes Management Act 1970

2. In section 91(3)(c) (effect on interest of reliefs) of the Taxes Management Act 1970(d), after “the Scottish intermediate rate,” insert “the Welsh basic rate,”.

(a) 2014 c. 29.
(b) 1998 c. 46. Relevant amendments were made to paragraph 1 of Schedule 7 by section 296 of, and paragraph 16 of Schedule 38 to, the Finance Act 2014 (c. 26).
(c) Section 80G was inserted by section 25(3) of the Scotland Act 2012 (c. 11) and relevant amendments were made by section 296 of, and paragraph 16 of Schedule 38 to, the Finance Act 2014 and section 13(11) of the Scotland Act 2016 (c. 11).
(d) 1970 c. 9. Section 91(3)(c) was inserted by sections 37 and 38 of, and paragraph 88 of Schedule 6 to, the Finance Act 1971 (c. 68) and amended by section 722 of, and paragraph 136 of Schedule 6 to, the Income Tax (Earnings and Pensions) Act 2003 (c. 1), section 5(7) of, and paragraph 39 of Schedule 39 to, the Finance Act 2008 (c. 9), section 4(16) of the Finance Act 2016 (c. 24) and S.I 2018/459.
Amendment of the Finance Act 2004

3. The Finance Act 2004(a) is amended as follows.

4.—(1) Section 192 (pensions contributions: relief at source) is amended as follows.
   (2) In subsection (1A)(b) (meaning of “the relevant rate”), before the “and” at the end of paragraph (a) insert—
   “(aa) if the Commissioners for Her Majesty’s Revenue and Customs so notify the scheme administrator, the Welsh basic rate for the tax year in which the payment is made;”.
   (3) After subsection (4A)(c) insert—
   “(4B) Where—
   (a) the individual is a Welsh taxpayer for the tax year, and
   (b) (apart from this section) income tax is chargeable in respect of any part of that individual’s total income for the tax year at the Welsh higher rate or Welsh additional rate,
   on the making of a claim, the basic rate limit and the higher rate limit for the tax year in the individual’s case, are increased by the amount of the contribution.”.

5.—(1) Section 192A(d) (pensions: relief additional to relief at source under section 192) is amended as follows
   (2) In subsection (1), after “(2)” insert “, (3A)”.
   (3) In subsection (2)—
   (a) in paragraph (a), for “is the basic rate” substitute “is not the Scottish basic rate”, and
   (b) in paragraph (c), for “the basic rate” substitute “the relevant rate”.
   (4) After subsection (3) insert—
   “(3A) The conditions are that—
   (a) the relevant rate is not the Welsh basic rate for the tax year in which the payment of the contribution is made,
   (b) the individual is a Welsh taxpayer for that tax year, and
   (c) the Welsh basic rate for that tax year is higher than the relevant rate.
   (3B) If the conditions in subsection (3A) are met, the amount of the tax reduction is an amount equal to the difference between the amount of relief which would have been given if the relevant rate were the Welsh basic rate for the tax year in which the payment is made and the amount of relief given under section 192.”.
   (5) For subsection (4) substitute—
   “(4) The conditions are that—
   (a) the relevant rate is not the basic rate for the tax year in which the payment of the contribution is made,
   (b) the individual is neither a Scottish taxpayer nor a Welsh taxpayer for that tax year, and
   (c) the basic rate for that tax year is higher than the relevant rate.”.

6.—(1) Section 192B(e) (pensions: excessive relief at source under section 192) is amended as follows.

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(a) 2004 c. 12.
(b) Section 192(1A) was inserted by S.I. 2015/1810.
(c) Section 192(4A) was inserted by S.I. 2017/468.
(d) Section 192A was inserted by S.I. 2015/1810.
(e) Section 192B was inserted by S.I. 2015/1810.
(2) In subsection (1), after “(2)” insert “, (3A)”. 
(3) In each of subsections (1), (3) and (5), for “apply” substitute “are met”. 
(4) In subsection (2)—
(a) in paragraph (a), for “is the basic rate” substitute “is not the Scottish basic rate”, and
(b) in paragraph (c), for “that rate” substitute “the relevant rate”.
(5) After subsection (3) insert—
“(3A) The conditions are that—
(a) the relevant rate is not the Welsh basic rate for the tax year in which the payment of the contribution is made, 
(b) the individual is a Welsh taxpayer for that tax year, and
(c) the Welsh basic rate for that tax year is lower than the relevant rate.
(3B) If the conditions in subsection (3A) are met, the amount of excessive relief given is an amount equal to the difference between the amount of relief given and the amount of relief which would have been given if the relevant rate were the Welsh basic rate for the tax year in which the payment is made.”.
(6) For subsection (4) substitute—
“(4) The conditions are that—
(a) the relevant rate is not the basic rate for the tax year in which the payment of the contribution is made, and
(b) the individual is neither a Scottish taxpayer nor a Welsh taxpayer for that tax year, and
(c) the basic rate for that tax year is lower than the relevant rate.”.

7.—(1) Section 227 (annual allowance charge) is amended as follows.
(2) In subsection (4A)(a) in the second sentence, after “Scottish taxpayer” insert “and subsection (4AB) applies in the case of a Welsh taxpayer”.
(3) After subsection (4AA)(b) insert—
“(4AB) The appropriate rate for a Welsh taxpayer is—
(a) the Welsh basic rate in relation to so much (if any) of the chargeable amount as, when added to the individual’s reduced net income for the tax year, does not exceed the basic rate limit for the tax year,
(b) the Welsh higher rate in relation to so much (if any) of the chargeable amount as, when so added, exceeds the basic rate limit for the tax year but does not exceed the higher rate limit for the tax year, and
(c) the Welsh additional rate in relation to so much (if any) of the chargeable amount as, when so added, exceeds the higher rate limit for the tax year.”.
(4) In subsection (4C)(c), for “and (4AA)” substitute “, (4AA) and (4AB)”.

8.—(1) Section 237B(d) (liability of scheme administrator) is amended as follows.
(2) In subsection (4), after “Scottish taxpayer”, insert “and subsection (4B) applies in the case of a Welsh taxpayer”.
(3) After subsection (4A)(e) insert—
“(4B) In the case of a Welsh taxpayer, the “relevant rate” in subsection (3)(a) means—
(a) in relation to so much of the excess as does not exceed the amount (if any) on which tax is chargeable in the case of the individual for the tax year at the Welsh additional rate by virtue of paragraph (c) of subsection (4AB) of section 227, the Welsh additional rate,

(b) in relation to so much of the excess as is not within paragraph (a) and does not exceed the amount (if any) on which tax is so chargeable at the Welsh higher rate by virtue of paragraph (b) of that subsection, the Welsh higher rate, and

(c) in relation to the remaining part of the excess, the Welsh basic rate.”.

9.—(1) The Registered Pension Scheme (Relief at Source) Regulations 2005(a) are amended as follows.

(2) In regulation 15A(3)(b) (annual return of information)—

(a) in sub-paragraph (vii) for “section 195(A)” substitute “section 195A”;

(b) in sub-paragraph (ix), omit the “and” at the end; and

(c) after sub-paragraph (x) insert “; and

(xi) the relevant rate for the purposes of sections 192 to 192B which has been applied.”.

Amendments to the Income Tax (Trading and Other Income) Act 2005

10.—(1) The Income Tax (Trading and Other Income) Act 2005(b) is amended as follows.

(2) In section 539(c) (relief for deficiencies)—

(a) in subsection (1)(b) after “the Scottish higher rate”, insert “, the Welsh higher rate”,

(b) in subsection (5)—

(i) in the words before Step 1, after “Scottish taxpayer”, insert “or a Welsh taxpayer”,

(ii) in Step 3, for “at the higher rate,” substitute “at any of the higher rate, the default higher rate and the savings higher rate,”,

(iii) in Steps 3A and 3B, after “which” insert “(in the case of a Scottish taxpayer)”;

(iv) in Step 3A, for “and the higher rate” substitute “and the savings higher rate or (in the case of a Welsh taxpayer) is liable at the higher of the Welsh higher rate and the savings higher rate”;

(v) in Step 3B, for “and the higher rate” substitute “and the savings higher rate or (in the case of a Welsh taxpayer) is liable at the lower of the Welsh higher rate and the savings higher rate”;

(vi) in Step 5, in the assumption about income liable at the higher rate, after “higher rate” insert “, or at the default higher rate or the savings higher rate,”,

(vii) in Step 5, in the assumption about income liable at the Scottish higher rate, after “Scottish higher rate,” insert “, or at the Welsh higher rate,”, and

(viii) in that assumption about “Scottish basic rate” insert “or (as the case may be) the Welsh basic rate”.

(c) after subsection (6) insert—

“(7) For the purposes of Steps 3A and 3B of the calculation at subsection (3) of this section—

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(a) S.I. 2005/3448. Regulation 15A was inserted by S.I. 2018/150.
(b) 2005 c. 5.
(c) Section 539 was substituted by section 1027 of, and paragraphs 492 and 539 of Schedule 1 to, the Income Tax Act 2007 (c.3). Subsection (1) was amended by S.I. 2015/1810 and subsection (5) was amended by S.I. 2015/1810 and section 5(7) of, and paragraphs 50, 58 and 65 of Schedule 1 to, the Finance Act 2008 (c. 9).
(a) if the Scottish higher rate and the savings higher rate are equal, the Scottish higher rate is to be treated as the higher of the two rates (and the savings higher rate as the lower), and

(b) if the Welsh higher rate and the savings higher rate are equal, the Welsh higher rate is to be treated as the higher of the two rates (and the savings higher rate as the lower).”.

(3) In section 669(a) (reduction in residuary income: inheritance tax on accrued income)—

(a) in subsection (3)(a), for “the applicable” substitute “an applicable”, and

(b) for subsection (3A) substitute—

“(3A) For the purposes of subsection (3), each of the following is an “applicable rate”—

(a) the higher rate,

(b) the additional rate,

(c) any Scottish rate that—

(i) is above the Scottish basic rate, but

(ii) is not the Scottish intermediate rate,

(d) the Welsh higher rate, and

(e) the Welsh additional rate.”.

(4) In section 685A(b) (settlor – interested settlements)—

(a) in subsection (3) for “additional rate or, in the case of a Scottish taxpayer, at the highest Scottish rate” substitute “applicable rate”, and

(b) after subsection (3) insert—

“(3A) For the purposes of subsection (3), the “applicable rate” means—

(a) in the case of a Scottish taxpayer, the highest Scottish rate,

(b) in the case of a Welsh taxpayer, the Welsh additional rate, or

(c) in any other case, the additional rate.”.

Amendments to the Finance (No. 2) Act 2005

11.—(1) Section 7 of the Finance (No. 2) Act 2005(c) (charge to income tax on lump sum) is amended as follows.

2. In subsection (5) for “not a Scottish tax payer” substitute “neither a Scottish taxpayer nor a Welsh taxpayer”.

3. In subsection (5A)(d), for paragraph (c) substitute—

“(c) if P’s Step 3 income for that year of assessment is greater than nil—

(i) the highest Scottish rate for that year that is applicable to P’s Step 3 income for that year, or

(ii) if higher, the highest Scottish rate for that year that would be applicable to P’s Step 3 income for that year if income tax were charged at Scottish rates on all P’s Step 3 income for that year.”.

4. After subsection (5A) insert—

(a) Section 669(3)(a) was substituted by section 4(13) of the Finance Act 2016 (c. 24) and was amended by S.I.2017/468. Section 669(3A) was inserted by S.I. 2017/468.

(b) Section 685A was inserted by section 89 of, and paragraph 6(1) of Schedule 13 to, the Finance Act 2006 (c. 25) and subsection (3) was amended by section 6(5) of, and paragraphs 19 and 22 of Schedule 2 to, the Finance Act 2009 (c.10) and S.I. 2015/1810 and 2017/468.

(c) 2005 c. 22.

(d) Subsection (5A) was inserted by S.I. 2017/468.
“(5B) Where P is a Welsh taxpayer in the applicable year of assessment, a charge under this section is a charge in respect of the amount of the lump sum at the following rate—

(a) if P’s step 3 income for the applicable year of assessment is nil, 0%;
(b) if P’s step 3 income for that year of assessment is greater than nil but does not exceed the basic rate limit for that year, the Welsh basic rate for that year;
(c) if P’s step 3 income for that year of assessment is greater than the basic rate limit but does not exceed the higher rate limit for that year, the Welsh higher rate for that year;
(d) if P’s step 3 income for that year of assessment is greater than the higher rate limit for that year, the Welsh additional rate for that year.”.

Amendments to the Income Tax Act 2007

12.—(1) The Income Tax Act 2007(a) is amended as follows.
(2) In section 11D(6)(b) (income charged at the savings basic, higher and additional rates)—

(a) after “individual who is a Scottish taxpayer”, insert “or Welsh taxpayer”, and
(b) for “not a Scottish taxpayer” substitute “neither a Scottish taxpayer nor a Welsh taxpayer”.
(3) In section 26(1)(a)(e) (tax reductions at Step 6 of section 23 calculation: individuals), after the entry for section 399 of ITA 2007 insert—

“section 414A(3) (gift aid where devolved basic rate is above basic rate),”.
(4) In section 30(1)(d) (additional amounts of tax at Step 7 of section 23 calculation: individuals), before the entry for section 424 of ITA 2007 insert—

“section 414A(4) read with section 414A(5) (gift aid where devolved basic rate is below basic rate),”.
(5) In section 31(2)(e) (total income: supplementary) after “at the basic rate” insert “, the Welsh basic rate”.
(6) In section 55B(f) (tax reduction: entitlement)—

(a) in subsection (2)(b), after “the Scottish intermediate rate,” insert “the Welsh basic rate,”,
and
(b) in subsection (3)—

(i) after “Scottish taxpayer” insert “or Welsh taxpayer”, and
(ii) after “Scottish basic rate” insert “or Welsh basic rate”.
(7) In subsection 55C(1)(c)(g) (election to reduce personal allowance) after “the Scottish intermediate rate,” insert “the Welsh basic rate,”.
(8) After section 414 (gift aid: relief) (h) insert—

(a) 2007 c. 3.
(b) Section 11D was inserted by section 6(1) and (9) of the Finance Act 2016.
(c) Section 26(1)(a) was amended by paragraph 6(o)(ii) to the Finance Act 2009, paragraph 8 of Schedule 6 and paragraph 32(2)(a) of Schedule 39 to the Finance Act 2012, section 11(3) and paragraph 6 of Schedule 11 to the Finance Act 2014 and S.I. 2015/1810.
(d) Section 30 was amended section 27 and paragraphs 7 and 8 of Schedule 3 to the Finance Act 2011, section 8 and paragraph 6 of Schedule 1 to the Finance Act 2012 and S.I. 2015/1810 and section 6(1) and (9) of the Finance Act 2016.
(e) Section 31(2) was amended by paragraph 12 of Schedule 1 to the Finance Act 2008 and section 11(4) of the Finance Act 2014.
(f) Section 55B was inserted by section 11(2) of the Finance Act 2014 (c. 26). Subsection (2)(b) was amended by S.I. 2015/1810, sections 4(8) and 5(6)(a) of the Finance Act 2016 and S.I. 2018/459.
(g) Section 55C(1) was inserted by section 11(2) of the Finance Act 2014. Subsection (1)(c) was amended by S.I. 2015/1810, sections 4(8) and 5(7)(a) of the Finance Act 2016 and S.I. 2018/459.
(h) Section 414(2) was amended by section 5(7) of , and paragraphs 1 and 20 of Schedule 1 to, the Finance Act 2008 (c. 9), section 6(5) of, and paragraph 6 of Schedule 2 to, the Finance Act 2009 (c. 10), and S.I.2015/1810 and 2017/468.
“414A Tax reduction or charge if basic rate, and devolved basic rate, differ

(1) Subsections (3) and (4) apply if an individual makes a gift to a charity which is a qualifying donation, and for the tax year in which the gift is made—

(a) the individual is a Scottish taxpayer or a Welsh taxpayer,

(b) there is a difference between—

(i) the applicable devolved basic rate, and

(ii) the basic rate, and

(c) any of the individual’s income is liable to the applicable devolved basic rate.

(2) In this section—

“the applicable devolved basic rate”—

(a) is the Scottish basic rate if the individual is a Scottish taxpayer, and

(b) is the Welsh basic rate if the individual is a Welsh taxpayer,

“the ADBR amount” is the amount of the individual’s income liable to the applicable devolved basic rate, and

“the rate difference” means the difference between the basic rate and the applicable devolved basic rate.

(3) If, for the tax year in which the gift is made, the applicable devolved basic rate is above the basic rate—

(a) the individual is entitled to a tax reduction for that tax year,

(b) the tax reduction is given effect at Step 6 of the calculation in section 23,

(c) where the ADBR amount is more than or equal to the grossed up amount of the gift, the amount of the tax reduction is equal to the grossed up amount of the gift multiplied by the rate difference, and

(d) otherwise, the amount of the tax reduction is equal to the ADBR amount multiplied by the rate difference.

(4) If, for the tax year in which the gift is made, the applicable devolved basic rate is lower than the basic rate—

(a) income tax is charged under this subsection for that tax year,

(b) the individual is the person liable for the tax,

(c) where the ADBR amount is more than or equal to the grossed up amount of the gift, the amount of the tax is equal to the grossed up amount of the gift multiplied by the rate difference, and

(d) otherwise, the amount of the tax is the ADBR amount multiplied by the rate difference,

but see subsection (5).

(5) If, in the case of an individual (and ignoring this subsection), the total amount of tax charged under subsection (4) for a tax year is greater than the individual’s section 414(2)(b) tax saving for that year, the total amount of that tax is limited so as to be equal to the individual’s section 414(2)(b) tax saving for that year.

(6) For the purposes of subsection (5), the amount of an individual’s “section 414(2)(b) tax saving” for a tax year is—

(a) if the amount calculated at Step 5 of the calculation in section 23 in the individual’s case for that year is less than it would be were section 414(2)(b) not to have effect, equal to the difference, and

(b) otherwise is nil.”.
In section 745(a) (rates of tax applicable to income charged under sections 720 and 727 etc)—

(a) after subsection (1A) insert—

“(1B) Income tax at the Welsh basic rate when that rate is above 0% and below, or equal to, the basic rate is not charged under section 720 or 727 in respect of any income if (and to the corresponding extent that) the income mentioned in section 721(2) or 728(1)(a) has borne tax at the basic rate.”;

(b) in subsection (2) for “and (1A)” substitute “, (1A) and (1B)”, and

(c) in subsection (3) for “neither of subsections (1) and (1A)” substitute “none of subsections (1), (1A) and (1B)”.  

Name
Date
Two of the Lords Commissioners of Her Majesty’s Treasury

EXPLANATORY NOTE
(This note is not part of the Order)

This Order makes consequential amendments to various provisions of income tax legislation following the devolution of the power to set Welsh rates of income tax to the Welsh National Assembly. The amendments made by this Order will ensure that the income tax system works as intended in relation to Welsh taxpayers. The Order also contains some further amendments to income tax legislation which have been identified as being required following the devolution of income tax rate and threshold setting powers to the Scottish Parliament contained in section 80C of the Scotland Act 1998. The changes will take effect from the tax year commencing on 6 April 2019 and following tax years

Article 2 amends section 91 of the Taxes Management Act 1970 which deals with the treatment of interest on overdue income tax when reliefs are subsequently given. A reference is inserted to the Welsh basic rate to ensure that the section works as is intended for Welsh taxpayers.

Articles 3 to 6 amend provisions in the Finance Act 2004 (“FA 2004”) in relation to the rules covering relief at source on pension contributions to ensure that Welsh taxpayers receive relief at the Welsh basic rate through relief at source and that those who pay income tax at a rate higher than the Welsh basic rate will be entitled to relief for their contributions, reflective of Welsh income tax rates.

Articles 7 and 8 amend provisions in FA 2004 in relation to the annual allowance charge (section 227) and the liability of the scheme administrator (section 237B) respectively to ensure that, where the individual is a Welsh taxpayer, references to rates are references to Welsh rates.

Article 9 makes consequential amendments to the Registered Pension Scheme (Relief at Source) Regulations (S.I. 2005/3448) to ensure that where the individual is a Welsh taxpayer, references to rates are references to Welsh rates in relation to provision for relief from tax on payments made to scheme administrators of registered pension schemes under Part 4 of FA 2004.

Article 10 contains amendments to the Income Tax (Trading and Other Income) Act 2005 (“ITTOIA”).

Article 10(2) amends section 539 of ITTOIA. This section provides for life insurance deficiency relief which may be available to individuals when their life insurance policy comes to an end.

(a) Section 745 subsection (1A) was inserted by S.I. 2018/459; subsection (2) was amended by S.I. 2018/459 and subsection (3) was substituted by section 26 of, and paragraphs 1 and 18 of Schedule 10 to, the Finance Act 2013 (c. 29) and was amended by S.I. 2018/459.
Amendments are made to ensure that the calculation of the relief takes account of income liable at the Welsh higher rate. A further amendment is made to clarify how Steps 3A and 3B of the calculation will operate when the Scottish or Welsh higher rate is the same as the main higher rate.

Article 10(3) makes consequential changes to section 669 of ITTOIA. Section 669, which provides for a reduction in the residuary income of a deceased’s estate in certain circumstances, is amended so that it takes into account income charged at the Welsh higher rate or the Welsh additional rate.

Article 10(4) makes consequential changes to section 685A of ITTOIA. Section 685A, which provides for a tax credit where a person other than the settlor receives an annual payment from a settlor-interested trust, is amended so that the credit for a Welsh taxpayer is calculated at the Welsh additional rate.

Article 11 amends section 7 of the Finance (No.2) Act 2005. This section deals with the tax treatment of social security lump sum payments. Amendments are made to ensure that the section works as intended for Scottish taxpayer where a Scottish taxpayer’s only income is savings and dividends. Amendments are also made to take account of the new Welsh rates of income tax.

Article 12 amends the Income Tax Act 2007 (“ITA”). Article 12(2) and articles 12(5) to (7) make consequential amendments to sections 11D, 31, 55B and 55C of ITA to take account of the new Welsh rates of income tax.

Articles 12(3) and (4) make consequential changes to sections 26 and 30 of ITA to reflect the changes made by article 12(8).

Article 12(8) inserts a new section 414A into Chapter 2 of Part 8 of ITA which deals with relief for gifts to charity where the main basic rate and devolved basic rates differ. The background is that gift-aid donations received by charities will continue to treated as amounts received after deduction of tax at the main basic rate (even in the case of Scottish and Welsh taxpayers), with charities being able to reclaim tax at that rate from HMRC.

New section 414A(3) ensures that where the Scottish basic rate or Welsh basic rate is higher than the main basic rate, the donor of a gift-aid donation is effectively taxed only at the main basic rate on so much of the grossed-up donation as would otherwise be more heavily taxed at the Scottish, or Welsh, basic rate. New section 414A(4) ensures that where the Scottish basic rate or Welsh basic rate is lower than the main basic rate, the donor of a gift-aid donation is effectively taxed at the main basic rate on so much of the grossed-up donation as would otherwise be more lightly taxed at the Scottish, or Welsh, basic rate. But new section 414A(5) ensures that new section 414A(4) does not make a donor worse off as a result of having made gift-aid donations.

Article 12(9) further amends section 745 of ITA, subsection (1) of which provides that income tax at the basic rate under sections 720 or 727 is not charged where income mentioned in 721(2) or 728(1)(a) has borne tax at the basic rate. Subsection (1A) was inserted by S.I. 2018/459 to provide for treatment equivalent to subsection (1) in respect of income tax under sections 720 or 727 for a Scottish taxpayer. Subsection (1B) is inserted to provide for treatment equivalent to subsection (1) in respect of income tax under sections 720 or 727 for a Welsh taxpayer.

An Impact Assessment covering this instrument was published on 10 June 2014 alongside the draft clauses and explanatory notes for the Wales Bill and is available on the website at https://services.parliament.uk/Bills/2014-15/wales/documents.html. It remains an accurate summary of the impacts that apply to this instrument.