



## About the Welsh rates of Income Tax

The Welsh rates of Income Tax will come into effect from 6 April 2019 – the 2019 to 2020 tax year onwards.

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### Why introduce WRIT

It's a new power to allow the Welsh Government greater control over a significant proportion of the Welsh Government budget and how this is raised and allocated. A proportion of your income tax paid will directly fund the Welsh Government and the remainder will fund the UK Government.

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### Who will be a Welsh taxpayer?

The definition of a Welsh taxpayer depends on an individual's main residence rather than where they work. A Welsh taxpayer is someone who is resident in the UK for tax purposes, and who has their sole or 'main place of residence' in Wales for more of the tax year than in any other part of the UK.

An individual's main place of residence could be described as the:

- family home
- place where they normally live if they're not travelling for work or holidays

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### More than one residence

If an individual is a UK taxpayer and their main place of residence is in Wales, they'll be a Welsh taxpayer.

However if an individual cannot identify one place in either Wales, the rest of the UK (England/Northern Ireland), or Scotland as their main place of residence they'll need to determine where they've spent the most days, if this is Wales they'll be a Welsh taxpayer.

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### Notifying HMRC of address changes

It's an individual's responsibility to keep HMRC updated with their latest address. If an individual moves they should inform HMRC of their new address. This can be done at: [www.gov.uk/tell-hmrc-change-of-details](http://www.gov.uk/tell-hmrc-change-of-details)

### What are Welsh rates of Income Tax?

The Wales Act 2014 gave the Welsh Government the power to set Welsh rates of Income Tax, giving the Welsh Government greater control over a significant proportion of the Welsh budget and how it's allocated.

The Welsh rates of Income Tax will apply to all non-savings, non-dividend income.

National Insurance is not impacted by the Welsh rates of Income Tax.

Find out more at:  
[www.gov.uk/welsh-income-tax](http://www.gov.uk/welsh-income-tax)

The Welsh Government confirmed the rates will remain the same as those for the rest of the UK and Northern Ireland for 2019 to 2020 tax year.

Find out more at:  
[www.gov.wales/welshtaxes](http://www.gov.wales/welshtaxes)

### When will the Welsh rates of Income Tax start?



Welsh rates of Income Tax will start on 6 April 2019

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## **Collection of the Welsh rates of income tax**

HMRC will collect the Welsh rates of Income Tax on behalf of the Welsh Government.

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## **Where to go to find out more information**

For more information on the Welsh rates of Income Tax visit:  
[www.gov.uk/welsh-income-tax](http://www.gov.uk/welsh-income-tax)

For more information on the rate setting process and the Welsh Government's draft budget visit: [www.gov.wales/welsh-taxes](http://www.gov.wales/welsh-taxes)

Full guidance on who is a Welsh taxpayer can be found at:  
[www.gov.uk/hmrc-internal-manuals/welsh-taxpayer-technical-guidance](http://www.gov.uk/hmrc-internal-manuals/welsh-taxpayer-technical-guidance)

You can find more information about how a tax code is worked out at:  
[www.gov.uk/tax-codes](http://www.gov.uk/tax-codes)