O F F E R Y N N A U S T A T U D O L C Y M R U

2026 Rhif 88

Rheoliadau'r Dreth Gyngor (Anheddau Trethadwy ac Atebolrwydd Perchnogion) (Diwygio) (Cymru) 2026

Gwnaed	*20 Mawrth 2026*
Yn dod i rym	*3 Mehefin 2026*

W E L S H S T A T U T O R Y I N S T R U M E N T S

2026 No. 88

The Council Tax (Chargeable Dwellings and Liability for Owners) (Amendment) (Wales) Regulations 2026

Made	*20 March 2026*
Coming into force	*3 June 2026*

£8.90

O F F E R Y N N A U S T A T U D O L C Y M R U

2026 Rhif 88

Y DRETH GYNGOR, CYMRU

Rheoliadau'r Dreth Gyngor (Anheddau Trethadwy ac Atebolrwydd Perchnogion) (Diwygio) (Cymru) 2026

NODYN ESBONIADOL

(Nid yw'r nodyn hwn yn rhan o'r Rheoliadau)

Mae'r Rheoliadau hyn yn diwygio Gorchymyn y Dreth Gyngor (Anheddau Trethadwy) 1992 ("Gorchymyn 1992") a Rheoliadau'r Dreth Gyngor (Atebolrwydd Perchnogion) 1992 ("Rheoliadau 1992").

Mae rheoliad 2 yn diwygio'r diffiniad o dŷ amlfeddiannaeth yn erthygl 2 o Orchymyn 1992 a'r ddarpariaeth yn erthygl 3C o'r Gorchymyn hwnnw i ddarparu bod tŷ amlfeddiannaeth yng Nghymru i'w drin fel annedd unigol at ddibenion y dreth gyngor.

Mae rheoliad 2 hefyd yn diwygio Gorchymyn 1992 drwy alinio'r diffiniad o "refuge" (sydd i'w drin fel annedd unigol at ddibenion y dreth gyngor) â'r diffiniad a geir yn rheoliad 29 o Reoliadau'r Dreth Gyngor (Disgowntiau, Diystyriadau ac Esemptiadau) (Cymru) 2026 ("Rheoliadau 2026"). Mewnosodir erthygl 5 newydd o ran Cymru i ddarparu nad yw disgresiwn y swyddog rhestru, mewn amgylchiadau penodol, i drin eiddo lluosog fel un annedd, yn gymwys mewn perthynas â thai amlfeddiannaeth a llochesau. O ganlyniad, mae'r erthygl 4 presennol wedi ei diwygio i fod yn gymwys o ran Lloegr yn unig.

Mae rheoliad 3 yn diwygio Rheoliadau 1992 i gynnwys tai amlfeddiannaeth yng Nghymru fel dosbarth rhagnodedig o annedd y mae'r perchennog, yn hytrach na'r preswylydd, yn atebol am y dreth gyngor amdani. Mae'r diwygiad yn alinio'r dosbarth rhagnodedig hwn â Gorchymyn 1992.

Mae rheoliad 3 hefyd yn darparu diffiniadau ar gyfer tenantiaethau sy'n berthnasol i Reoliadau 1992 sydd bellach yn gymwys o ran Cymru o ganlyniad i Ddeddf Rhentu Cartrefi (Cymru) 2016 a Rheoliadau Deddf Rhentu Cartrefi (Cymru) 2016 (Diwygiadau Canlyniadol) 2022.

Mae Rheoliadau 1992 hefyd wedi eu diwygio i gyfeirio at ystyr "hostel" a roddir gan reoliad 17(2) o Reoliadau 2026 ac i bennu, yn achos llochesau (fel y'u diffinnir drwy

gyfeirio at y diffiniad a geir yn Rheoliadau 2026), mai'r person sy'n atebol am y dreth gyngor yw'r perchennog yn hytrach na'r meddiannydd.

Mae'r Rheoliadau hyn hefyd yn diwygio Gorchymyn 1992 a Rheoliadau 1992 i egluro cymhwysiad tiriogaethol darpariaethau penodol o fewn yr offerynnau hynny.

Ystyriwyd Cod Ymarfer Gweinidogion Cymru ar gynnal Asesiadau Effaith Rheoleiddiol mewn perthynas â'r Rheoliadau hyn. O ganlyniad, lluniwyd asesiad effaith rheoleiddiol o'r costau a'r manteision sy'n debygol o ddeillio o gydymffurfio â'r Rheoliadau hyn. Gellir cael copi oddi wrth: Yr Is-adran Diwygio Cyllid Llywodraeth Leol, Llywodraeth Cymru, Parc Cathays, Caerdydd, CF10 3NQ ac fe'i cyhoeddir ar www.llyw.cymru.

2026 Rhif 88

Y DRETH GYNGOR, CYMRU

Rheoliadau'r Dreth Gyngor (Anheddau Trethadwy ac Atebolrwydd Perchnogion) (Diwygio) (Cymru) 2026

Gwnaed	*20 Mawrth 2026*
Yn dod i rym	*3 Mehefin 2026*

Mae Gweinidogion Cymru yn gwneud y Rheoliadau hyn drwy arfer y pwerau a roddwyd i'r Ysgrifennydd Gwladol gan adrannau 3(5), 8(1), a 113(1) a (2) o Ddeddf Cyllid Llywodraeth Leol 1992(**1**) ac a freiniwyd bellach ynddynt hwy(**2**), a thrwy arfer y pwerau a roddir iddynt gan adran 255(1)(a) o Ddeddf Rhentu Cartrefi (Cymru) 2016(**3**).

Enwi a dod i rym

1.—(1) Enw'r Rheoliadau hyn yw Rheoliadau'r Dreth Gyngor (Anheddau Trethadwy ac Atebolrwydd Perchnogion) (Diwygio) (Cymru) 2026.

(2) Daw'r Rheoliadau hyn i rym ar 3 Mehefin 2026.

Diwygio Gorchymyn y Dreth Gyngor (Anheddau Trethadwy) 1992

2.—(1) Mae Gorchymyn y Dreth Gyngor (Anheddau Trethadwy) 1992(**4**) wedi ei ddiwygio fel a ganlyn.

(2) Yn erthygl 2—

(a) yn lle'r diffiniad o "HMO" rhodder—

""HMO"—

(a) in relation to England means a building or part of a building which is a "house in multiple occupation" as defined by section 254 of the

(**1**) 1992 p. 14. Caniateir arfer y pŵer i wneud gorchymyn o dan adran 3(5)(b) o Ddeddf Cyllid Llywodraeth Leol 1992 ("Deddf 1992") i wneud rheoliadau yn rhinwedd adran 39(1) o Ddeddf Deddfwriaeth (Cymru) 2019 (dccc 4). Gweler adran 116(1) o Ddeddf 1992 am y diffiniad o "prescribed". Diwygiwyd adran 113(1) a (2) gan baragraff 52 o Atodlen 7 i Ddeddf Llywodraeth Leol 2003 (p. 26) ac adran 80(4) o Ddeddf Lleoliaeth 2011 (p. 20). Diwygiwyd adran 113(2) o Ddeddf 1992 hefyd gan O.S. 2021/1265 a 2013/2597. Mae diwygiadau eraill nad ydynt yn berthnasol i'r offeryn hwn.

(**2**) Trosglwyddwyd pwerau'r Ysgrifennydd Gwladol, o ran Cymru, i Gynulliad Cenedlaethol Cymru yn rhinwedd erthygl 2(1) o Orchymyn Cynulliad Cenedlaethol Cymru (Trosglwyddo Swyddogaethau) 1999 (O.S. 1999/672), ac Atodlen 1 iddo. Fe'u trosglwyddwyd wedi hynny i Weinidogion Cymru yn rhinwedd adran 162 o Ddeddf Llywodraeth Cymru 2006 (p. 32) a pharagraff 30 o Atodlen 11 iddi.

(**3**) 2016 dccc 1. Diwygiwyd adran 255(2) gan adran 14 o Ddeddf Rhentu Cartrefi (Diwygio) (Cymru) 2021 (dsc 3), a pharagraff 8 o Atodlen 5 iddi.

(**4**) O.S. 1992/549; yr offerynnau diwygio perthnasol yw O.S. 1997/656, 2004/2921 (Cy. 260), 2012/1915, 2014/2653 (Cy. 261), 2018/48 (Cy. 15) a 2023/1175.

Housing Act 2004(**5**) but as if subsections (1)(e) and (5) of that section were omitted;

(b) in relation to Wales means a building or part of a building which is a "house in multiple occupation" as defined by section 254 of the Housing Act 2004 but—

(i) as if subsections (1)(e) and (5) of that section were omitted, and

(ii) in applying the test for when persons are to be treated as occupying a building or part of a building as their only or main residence under section 254(2)(c) of the Housing Act 2004, as if section 259(2)(b) of that Act were omitted;";

(b) yn lle'r diffiniad o "refuge" rhodder—

""refuge" means a building in Wales that is a Class Y dwelling under regulation 29 of the Council Tax (Discounts, Disregards and Exemptions) (Wales) Regulations 2026(**6**)."

(3) Yn lle erthygl 3 rhodder—

"3. Subject to articles 3A and 3C, where a single property in England contains more than one self contained unit, for the purposes of Part I of the Act, the property shall be treated as comprising as many dwellings as there are such units included in it and each such unit shall be treated as a dwelling.

3ZA.—(1) Where a single property in Wales contains more than one self-contained unit, the property must, for the purposes of Part I of the Act, be treated as comprising as many dwellings as there are such units included in it and each such unit must be treated as a dwelling.

(2) But this article does not apply to a dwelling which falls within articles 3A, 3B or 3C."

(4) Yn erthygl 3B, ar ôl "A refuge" mewnosoder "in Wales".

(5) Yn lle erthygl 3C rhodder—

"3C. For the purposes of Part I of the Act, an HMO in England or Wales must be treated as a single dwelling."

(6) Yn lle erthygl 4 rhodder—

"4.—(1) Subject to article 3C, where a multiple property in England—

(a) consists of a single self contained unit, or such a unit together with or containing premises constructed or adapted for non-domestic purposes; and

(b) is occupied as more than one unit of separate living accommodation,

the listing officer may, if he thinks fit, subject to paragraph (2) below, treat the property as one dwelling.

(2) In exercising his discretion in paragraph (1) above, the listing officer shall have regard to all the circumstances of the case, including the extent, if any, to which the parts of the property separately occupied have been structurally altered.

(**5**) 2004 p. 34.
(**6**) O.S.C. 2026/8.

5.—(1) The listing officer may, if they think fit, treat a multiple property in Wales as one dwelling where it—

(a) consists of a single self-contained unit, or such a unit together with or containing premises constructed or adapted for non-domestic purposes, and

(b) is occupied as more than one unit of separate living accommodation.

(2) In exercising their discretion in paragraph (1), the listing officer must have regard to all the circumstances of the case, including the extent, if any, to which the parts of the property separately occupied have been structurally altered.

(3) But the discretion in paragraph (2) does not apply to a dwelling which falls within article 3B or 3C."

Diwygio Rheoliadau'r Dreth Gyngor (Atebolrwydd Perchnogion) 1992

3.—(1) Mae Rheoliadau'r Dreth Gyngor (Atebolrwydd Perchnogion) 1992(**7**) wedi eu diwygio fel a ganlyn.

(2) Yn rheoliad 1(2)—

(a) yn lle'r diffiniad o "HMO" rhodder—

""HMO"—

(a) in relation to England means a building or part of a building which is a "house in multiple occupation" as defined by section 254 of the Housing Act 2004 but as if subsections (1)(e) and (5) of that section were omitted;

(b) in relation to Wales means a building or part of a building which is a "house in multiple occupation" as defined by section 254 of the Housing Act 2004 but—

(i) as if subsections (1)(e) and (5) of that section were omitted, and

(ii) in applying the test for when persons are to be treated as occupying a building or part of a building as their only or main residence under section 254(2)(c) of the Housing Act 2004, as if section 259(2)(b) of that Act were omitted;";

(b) ar ôl y diffiniad o "HMO" mewnosoder—

""introductory standard contract" has the meaning given in section 16(4) of the Renting Homes (Wales) Act 2016(**8**);";

(c) ar ôl y diffiniad o "introductory tenant" mewnosoder—

""secure contract" has the meaning given in section 8 of the Renting Homes (Wales) Act 2016;";

(d) yn y diffiniad o "tenant", ar ôl "includes" mewnosoder "a tenant under an introductory standard contract or secure contract,".

(3) Yn rheoliad 2—

(a) yn Nosbarth A (cartrefi gofal preswyl), ym mharagraff (c), ar ôl "paragraph 7 of Schedule 1 to the Act" mewnosoder "in relation to England or by regulation 17(2)

(**7**) O.S. 1992/551; yr offerynnau diwygio perthnasol yw O.S. 1993/151, 1995/620, 2000/1024 (Cy. 60) a 2023/1175.
(**8**) 2016 dccc 1.

of the Council Tax (Discounts, Disregards and Exemptions) (Wales) Regulations 2026 in relation to Wales";

(b) yn Nosbarth B (cymunedau crefyddol), ar ôl "a dwelling" mewnosoder "in England or Wales";

(c) yn lle Dosbarth C (tai amlfeddiannaeth, etc) rhodder—

"Houses in multiple occupation, etc

Class C	a dwelling in England or Wales which— (a) was originally constructed or subsequently adapted for occupation by persons who do not constitute a single household, (b) is inhabited by a person who, or by two or more persons each of whom either— (i) is a tenant of, or has a licence to occupy, part only of the dwelling, or (ii) has a licence to occupy, but is not liable (whether alone or jointly with other persons) to pay rent or a licence fee in respect of, the dwelling as a whole, or (c) is an HMO."

(d) ar ôl Dosbarth F (ceiswyr lloches) mewnosoder—

"Refuge

Class G	a building in Wales that is a Class Y dwelling under regulation 29 of the Council Tax (Discounts, Disregards and Exemptions) (Wales) Regulations 2026."

Mark Drakeford
Ysgrifennydd y Cabinet dros Gyllid a'r Gymraeg, un o Weinidogion Cymru
20 Mawrth 2026

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Argraffwyd a chyhoeddwyd yn y DU gan Y Llyfrfa Cyf dan awdurdod a goruchwyliaeth Saul Nassé, Rheolwr Llyfrfa Ei Fawrhydi ac Argraffydd y Brenin ar gyfer Cymru.

WELSH STATUTORY INSTRUMENTS

2026 No. 88

COUNCIL TAX, WALES

The Council Tax (Chargeable Dwellings and Liability for Owners) (Amendment) (Wales) Regulations 2026

EXPLANATORY NOTE

(This note is not part of the Regulations)

These Regulations amend the Council Tax (Chargeable Dwellings) Order 1992 ("the 1992 Order") and the Council Tax (Liability for Owners) Regulations 1992 ("the 1992 Regulations").

Regulation 2 amends the definition of a house in multiple occupation ("HMO") in article 2 of the 1992 Order and the provision in article 3C of that Order to provide that an HMO in Wales is to be treated as a single dwelling for the purposes of council tax.

Regulation 2 also amends the 1992 Order by aligning the definition of "refuge" (which is to be treated as a single dwelling for the purposes of council tax) to that contained in regulation 29 of the Council Tax (Discounts, Disregards and Exemptions) (Wales) Regulations 2026 ("the 2026 Regulations"). A new article 5 is inserted in relation to Wales to provide that the listing officer's discretion, in certain circumstances, to treat a multiple property as one dwelling, does not apply in relation to HMOs and refuges. As a result, the existing article 4 is amended to apply in relation to England only.

Regulation 3 amends the 1992 Regulations to include HMOs in Wales as a prescribed class of dwelling for which the owner, as opposed to the resident, is liable for council tax. The amendment aligns this prescribed class with the 1992 Order.

Regulation 3 also provides definitions for tenancies relevant to the 1992 Regulations which now apply in relation to Wales in consequence of the Renting Homes (Wales) Act 2016 and the Renting Homes (Wales) Act 2016 (Consequential Amendments) Regulations 2022.

The 1992 Regulations are also amended to make reference to the meaning of "hostel" given by regulation 17(2) of the 2026 Regulations and to specify that in the case of

refuges (as defined by reference to the definition contained in the 2026 Regulations), the person liable for the council tax is the owner rather than the occupier.

These Regulations also amend the 1992 Order and the 1992 Regulations to clarify the territorial application of certain provisions within those instruments.

The Welsh Ministers' Code of Practice on the carrying out of Regulatory Impact Assessments was considered in relation to these Regulations. As a result, a regulatory impact assessment has been prepared as to the likely costs and benefits of complying with these Regulations. A copy can be obtained from Local Government Finance Reform, Welsh Government, Cathays Park, Cardiff, CF10 3NQ and is published on www.gov.wales.

2026 No. 88

COUNCIL TAX, WALES

The Council Tax (Chargeable Dwellings and Liability for Owners) (Amendment) (Wales) Regulations 2026

Made	*20 March 2026*
Coming into force	*3 June 2026*

The Welsh Ministers make these Regulations in exercise of the powers conferred on the Secretary of State by sections 3(5), 8(1), and 113(1) and (2) of the Local Government Finance Act 1992(**1**) and now vested in them(**2**), and in exercise of the powers conferred on them by section 255(1)(a) of the Renting Homes (Wales) Act 2016(**3**).

Title and coming into force

1.—(1) The title of these Regulations is the Council Tax (Chargeable Dwellings and Liability for Owners) (Amendment) (Wales) Regulations 2026.

(2) These Regulations come into force on 3 June 2026.

Amendments to the Council Tax (Chargeable Dwellings) Order 1992

2.—(1) The Council Tax (Chargeable Dwellings) Order 1992(**4**) is amended as follows.

(2) In article 2—

(a) for the definition of "HMO" substitute—

""HMO"—

(a) in relation to England means a building or part of a building which is a "house in multiple occupation" as defined by section 254 of the Housing Act 2004(**5**) but as if subsections (1)(e) and (5) of that section were omitted;

(**1**) 1992 c. 14. The power to make an order under section 3(5)(b) of the Local Government Finance Act 1992 ("the 1992 Act") may be exercised to make regulations by virtue of section 39(1) of the Legislation (Wales) Act 2019 (anaw 4). See section 116(1) of the 1992 Act for the definition of "prescribed". Section 113(1) and (2) was amended by paragraph 52 of Schedule 7 to the Local Government Act 2003 (c. 26) and section 80(4) of the Localism Act 2011 (c. 20). Section 113(2) of the 1992 Act was also amended by S.I. 2021/1265 and 2013/2597. There are other amendments not relevant to this instrument.

(**2**) The powers of the Secretary of State were transferred, in relation to Wales, to the National Assembly for Wales by virtue of article 2(1) of, and Schedule 1 to, the National Assembly for Wales (Transfer of Functions) Order 1999 (S.I. 1999/672). They were subsequently transferred to the Welsh Ministers by virtue of section 162 of, and paragraph 30 of Schedule 11 to, the Government of Wales Act 2006 (c. 32).

(**3**) 2016 anaw 1. Section 255(2) was amended by section 14 of, and paragraph 8 of Schedule 5 to, the Renting Homes (Amendment) (Wales) Act 2021 (asc 3).

(**4**) S.I. 1992/549; relevant amending instruments are S.I. 1997/656, 2004/2921 (W. 260), 2012/1915, 2014/2653 (W. 261), 2018/48 (W. 15) and 2023/1175.

(**5**) 2004 c. 34.

(b) in relation to Wales means a building or part of a building which is a "house in multiple occupation" as defined by section 254 of the Housing Act 2004 but—

(i) as if subsections (1)(e) and (5) of that section were omitted, and

(ii) in applying the test for when persons are to be treated as occupying a building or part of a building as their only or main residence under section 254(2)(c) of the Housing Act 2004, as if section 259(2)(b) of that Act were omitted;";

(b) for the definition of "refuge" substitute—

""refuge" means a building in Wales that is a Class Y dwelling under regulation 29 of the Council Tax (Discounts, Disregards and Exemptions) (Wales) Regulations 2026(**6**)."

(3) For article 3 substitute—

"3. Subject to articles 3A and 3C, where a single property in England contains more than one self contained unit, for the purposes of Part I of the Act, the property shall be treated as comprising as many dwellings as there are such units included in it and each such unit shall be treated as a dwelling.

3ZA.—(1) Where a single property in Wales contains more than one self-contained unit, the property must, for the purposes of Part I of the Act, be treated as comprising as many dwellings as there are such units included in it and each such unit must be treated as a dwelling.

(2) But this article does not apply to a dwelling which falls within articles 3A, 3B or 3C."

(4) In article 3B, after "A refuge" insert "in Wales".

(5) For article 3C substitute—

"3C. For the purposes of Part 1 of the Act, an HMO in England or Wales must be treated as a single dwelling."

(6) For article 4 substitute—

"4.—(1) Subject to article 3C, where a multiple property in England—

(a) consists of a single self contained unit, or such a unit together with or containing premises constructed or adapted for non-domestic purposes; and

(b) is occupied as more than one unit of separate living accommodation,

the listing officer may, if he thinks fit, subject to paragraph (2) below, treat the property as one dwelling.

(2) In exercising his discretion in paragraph (1) above, the listing officer shall have regard to all the circumstances of the case, including the extent, if any, to which the parts of the property separately occupied have been structurally altered.

5.—(1) The listing officer may, if they think fit, treat a multiple property in Wales as one dwelling where it—

(**6**) W.S.I. 2026/8.

(a) consists of a single self-contained unit, or such a unit together with or containing premises constructed or adapted for non-domestic purposes, and

(b) is occupied as more than one unit of separate living accommodation.

(2) In exercising their discretion in paragraph (1), the listing officer must have regard to all the circumstances of the case, including the extent, if any, to which the parts of the property separately occupied have been structurally altered.

(3) But the discretion in paragraph (2) does not apply to a dwelling which falls within article 3B or 3C."

Amendments to the Council Tax (Liability for Owners) Regulations 1992

3.—(1) The Council Tax (Liability for Owners) Regulations 1992(**7**) are amended as follows.

(2) In regulation 1(2)—

(a) for the definition of "HMO" substitute—

""HMO"—

(a) in relation to England means a building or part of a building which is a "house in multiple occupation" as defined by section 254 of the Housing Act 2004 but as if subsections (1)(e) and (5) of that section were omitted;

(b) in relation to Wales means a building or part of a building which is a "house in multiple occupation" as defined by section 254 of the Housing Act 2004 but—

(i) as if subsections (1)(e) and (5) of that section were omitted, and

(ii) in applying the test for when persons are to be treated as occupying a building or part of a building as their only or main residence under section 254(2)(c) of the Housing Act 2004, as if section 259(2)(b) of that Act were omitted;";

(b) after the definition of "HMO" insert—

""introductory standard contract" has the meaning given in section 16(4) of the Renting Homes (Wales) Act 2016(**8**);";

(c) after the definition of "introductory tenant" insert—

""secure contract" has the meaning given in section 8 of the Renting Homes (Wales) Act 2016;";

(d) in the definition of "tenant", after "includes" insert "a tenant under an introductory standard contract or secure contract,".

(3) In regulation 2—

(a) in Class A (residential care homes), in paragraph (c), after "paragraph 7 of Schedule 1 to the Act" insert "in relation to England or by regulation 17(2) of the Council Tax (Discounts, Disregards and Exemptions) (Wales) Regulations 2026 in relation to Wales";

(**7**) S.I. 1992/551; relevant amending instruments are S.I. 1993/151, 1995/620, 2000/1024 (W. 60) and 2023/1175.
(**8**) 2016 anaw 1.

(b) in Class B (religious communities), after "a dwelling" insert "in England or Wales";

(c) for Class C (houses in multiple occupation, etc) substitute—

"Houses in multiple occupation, etc

Class C	a dwelling in England or Wales which— (a) was originally constructed or subsequently adapted for occupation by persons who do not constitute a single household, (b) is inhabited by a person who, or by two or more persons each of whom either— (i) is a tenant of, or has a licence to occupy, part only of the dwelling, or (ii) has a licence to occupy, but is not liable (whether alone or jointly with other persons) to pay rent or a licence fee in respect of, the dwelling as a whole, or (c) is an HMO."

(d) after Class F (asylum seekers) insert—

"Refuge

Class G	a building in Wales that is a Class Y dwelling under regulation 29 of the Council Tax (Discounts, Disregards and Exemptions) (Wales) Regulations 2026."

Mark Drakeford
Cabinet Secretary for Finance and Welsh Language, one of the Welsh Ministers
20 March 2026

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