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 8

Rheoliadau'r Dreth Gyngor (Disgowntiau, Diystyriadau ac Esemptiadau) (Cymru) 2026

Gwnaed *22 Ionawr 2026*

Yn dod i rym yn unol â rheoliad 1(2)

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. 8

The Council Tax (Discounts, Disregards and Exemptions) (Wales) Regulations 2026

Made *22 January 2026*

Coming into force in accordance with regulation 1(2)

£16.30

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 8

Y DRETH GYNGOR, CYMRU

Rheoliadau'r Dreth Gyngor (Disgowntiau, Diystyriadau ac Esemptiadau) (Cymru) 2026

NODYN ESBONIADOL

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

Mae'r Rheoliadau hyn wedi eu gwneud gan Weinidogion Cymru drwy arfer eu pwerau o dan Ddeddf Cyllid Llywodraeth Leol 1992 ("Deddf 1992") a Deddf Cyllid Llywodraeth Leol (Cymru) 2024 ("Deddf 2024").

Yn benodol, mae'r Rheoliadau hyn yn dirymu ac yn cydgrynhoi darpariaethau yn adrannau 6, 9 ac 11 o Ddeddf 1992, ac Atodlen 1 iddi, Gorchymyn y Dreth Gyngor (Diystyriadau Disgownt) 1992, Rheoliadau'r Dreth Gyngor (Darpariaethau Ychwanegol ar gyfer Diystyriadau Disgownt) 1992, Gorchymyn y Dreth Gyngor (Anheddau Esempt) 1992 a Rheoliadau'r Dreth Gyngor (Dosbarthau Rhagnodedig ar Anheddau) (Cymru) 1998. Maent hefyd yn nodi darpariaethau penodol yn adrannau 6, 9 ac 11 o Ddeddf 1992, ac Atodlen 1 iddi.

Mae Rhan 1 yn cynnwys darpariaethau cyffredinol a darpariaethau dehongli.

Mae Rhan 2 yn rhagnodi'r swm o ddisgownt y dreth gyngor mewn perthynas â meddiannaeth a dosbarthau penodol ar anheddau nad ydynt wedi eu meddiannu. Yn benodol maent yn rhagnodi swm disgownt pan fo gan annedd feddiannydd sengl, swm disgownt pan ddiystyrir holl feddianwyr annedd (gweler Rhan 3 ynghylch hynny), a gostyngiadau penodol sy'n gysylltiedig ag anheddau.

Mae Rhan 3 yn rhagnodi dosbarthau o bersonau a ddiystyrir at ddibenion disgownt y dreth gyngor o dan Ran 2.

Mae Rhan 4 yn rhagnodi eithriadau (ar gyfer rhai dosbarthau o bersonau a ddiystyrir at ddibenion disgownt y dreth gyngor) rhag bod yn atebol am y dreth gyngor ar y cyd ac yn unigol.

Mae Rhan 5 yn rhagnodi esemptiadau rhag bod yn atebol i dalu'r dreth gyngor mewn perthynas â dosbarthau penodol ar anheddau.

Mae Rhan 6 yn cyflwyno Atodlen 4 sy'n gwneud darpariaeth ar gyfer diwygiadau a dirymiadau canlyniadol.

Mae Atodlen 1 yn gwneud darpariaeth bellach ar gyfer anheddau sy'n gysylltiedig â swyddi.

Mae Atodlenni 2 a 3 yn gwneud darpariaeth bellach mewn perthynas â myfyrwyr a sefydliadau addysgol rhagnodedig.

Mae Atodlen 4 yn cynnwys diwygiadau a dirymiadau sy'n ganlyniadol ar y Rheoliadau hyn.

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 8

Y DRETH GYNGOR, CYMRU

Rheoliadau'r Dreth Gyngor (Disgowntiau, Diystyriadau ac Esemptiadau) (Cymru) 2026

Gwnaed *22 Ionawr 2026*

Yn dod i rym yn unol â rheoliad 1(2)

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Rhan 1 — Prentisiaid
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ATODLEN 3 — Sefydliadau addysgol rhagnodedig
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Mae Gweinidogion Cymru yn gwneud y Rheoliadau a ganlyn drwy arfer y pwerau a roddwyd i'r Ysgrifennydd Gwladol gan adrannau 4(3), 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 adrannau 6(4C)(b)(ii)(**3**) ac 11E(1)(**4**) o'r Ddeddf honno ac adran 22(1)(a) o Ddeddf Cyllid Llywodraeth Leol (Cymru) 2024(**5**).

Yn unol â gweithdrefn gymeradwyo'r Senedd a gymhwysir gan adrannau 6(4D) ac 11E(7) o Ddeddf Cyllid Llywodraeth Leol 1992(**6**), gosodwyd drafft o'r offeryn Statudol Cymreig hwn gerbron Senedd Cymru ac fe'i cymeradwywyd ganddi drwy benderfyniad.

(**1**) 1992 p. 14. Caniateir arfer y pŵer i wneud gorchymyn o dan adran 4 o Ddeddf Cyllid Llywodraeth Leol 1992 (p. 14) ("Deddf 1992") i wneud rheoliadau yn rhinwedd adran 39 o Ddeddf Deddfwriaeth (Cymru) 2019 (dccc 4). Gweler y diffiniad o "prescribed" yn adran 116(1) o Ddeddf 1992. Diwygiwyd adran 113(1) a (2) gan adran 80(4) a (5) o Ddeddf Lleoliaeth 2011 (p. 20). Mae diwygiadau eraill nad ydynt yn berthnasol i'r Rheoliadau hyn.

(**2**) Trosglwyddwyd swyddogaethau'r Ysgrifennydd Gwladol, i'r graddau yr oeddent yn arferadwy o ran Cymru, i Gynulliad Cenedlaethol Cymru gan erthygl 2 o Orchymyn Cynulliad Cenedlaethol Cymru (Trosglwyddo Swyddogaethau) 1999 (O.S. 1999/672), ac Atodlen 1 iddo. Trosglwyddwyd y swyddogaethau hynny wedi hynny i Weinidogion Cymru yn rhinwedd paragraff 30 o Atodlen 11 i Ddeddf Llywodraeth Cymru 2006 (p. 32).

(**3**) Mewnosodwyd adran 6(4C)(b)(ii) yn Neddf 1992 gan adran 18(2)(c) o Ddeddf Cyllid Llywodraeth Leol (Cymru) 2024 (dsc 6).

(**4**) Mewnosodwyd adran 11E(1) yn Neddf 1992 gan adran 18(5) o Ddeddf Cyllid Llywodraeth Leol (Cymru) 2024.

(**5**) 2024 dsc 6.

(**6**) Mewnosodwyd adrannau 6(4D) ac 11E(7) yn Neddf 1992 gan adran 18(2)(c) a (5) o Ddeddf Cyllid Llywodraeth Leol (Cymru) 2024, yn y drefn honno. Gweler hefyd adran 40 o Ddeddf Deddfwriaeth (Cymru) 2019 am ddarpariaeth ynghylch y weithdrefn sy'n gymwys i'r offeryn hwn.

RHAN 1

CYFFREDINOL

Enwi, dod i rym a chymhwyso

1.—(1) Enw'r Rheoliadau hyn yw Rheoliadau'r Dreth Gyngor (Disgowntiau, Diystyriadau ac Esemptiadau) (Cymru) 2026.

(2) Daw'r Rheoliadau hyn i rym ar 1 Ebrill 2026 heblaw'r darpariaethau a ganlyn a ddaw i rym ar 26 Ionawr 2026 at ddibenion cynllun gostyngiadau'r dreth gyngor a wneir ar gyfer blwyddyn ariannol sy'n dechrau ar 1 Ebrill 2026 neu ar ôl hynny—

(a) rheoliad 1;

(b) rheoliad 30 i'r graddau y bo'n ymwneud â pharagraffau 10 ac 11 o Atodlen 4;

(c) paragraff 10 o Atodlen 4;

(d) paragraff 11 o Atodlen 4.

(3) Yn y rheoliad hwn—

mae i "awdurdod bilio" yr ystyr a roddir i "billing authority" yn adran 1(2)(b) o Ddeddf 1992;

ystyr "cynllun gostyngiadau'r dreth gyngor" ("*council tax reduction scheme*") yw cynllun a wneir gan awdurdod bilio yn unol â Rheoliadau Cynlluniau Gostyngiadau'r Dreth Gyngor a Gofynion Rhagnodedig (Cymru) 2013(**7**), neu'r cynllun sy'n gymwys yn ddiofyn yn rhinwedd paragraff 6(1)(e) o Atodlen 1B i Ddeddf 1992.

(4) Mae'r Rheoliadau hyn yn gymwys o ran Cymru.

Dehongli

2. Yn y Rheoliadau hyn—

mae i "annedd" yr ystyr a roddir i "dwelling" yn adran 3 o Ddeddf 1992;

mae i "annedd drethadwy" yr ystyr a roddir i "chargeable dwelling" yn adran 4(2) o Ddeddf 1992;

ystyr "caniatâd i ddod i mewn i'r Deyrnas Unedig neu i aros ynddi" ("*leave to enter or remain in the United Kingdom*"), mewn perthynas â pherson ("P"), yw person—

(a) sydd—

(i) wedi gwneud cais am statws ffoadur ond sydd, o ganlyniad i'r cais hwnnw, wedi ei hysbysu'n ysgrifenedig gan berson sy'n gweithredu o dan awdurdod Ysgrifennydd Gwladol yr Adran Gartref, er yr ystyrir nad yw P yn cymhwyso i'w gydnabod yn ffoadur, y credir ei bod yn iawn caniatáu i P ddod i mewn i'r Deyrnas Unedig neu i aros ynddi ar sail caniatâd yn ôl disgresiwn, ac sydd wedi cael caniatâd i ddod i mewn i'r Deyrnas Unedig neu i aros ynddi yn unol â hynny,

(ii) heb wneud cais am statws ffoadur ond sydd wedi ei hysbysu'n ysgrifenedig gan berson sy'n gweithredu o dan awdurdod Ysgrifennydd

(**7**) O.S. 2013/3029 (Cy. 301), a ddiwygiwyd gan O.S. 2014/66 (Cy. 6), 2014/513, 2014/825 (Cy. 83), 2014/852, 2015/44 (Cy. 3), 2015/971, 2016/50 (Cy. 21), 2017/46 (Cy. 20), 2018/14 (Cy. 7), 2019/11 (Cy. 5), 2020/16 (Cy. 2), 2021/34 (Cy. 9), 2022/51 (Cy. 19), 2022/634, 2022/1329, 2023/47 (Cy. 6), 2023/1071, 2024/56 (Cy. 16) a 2025/59 (Cy. 17).

Gwladol yr Adran Gartref y credir ei bod yn iawn caniatáu i P ddod i mewn i'r Deyrnas Unedig neu i aros ynddi ar sail caniatâd yn ôl disgresiwn, ac sydd wedi cael caniatâd i ddod i mewn i'r Deyrnas Unedig neu i aros ynddi yn unol â hynny,

(iii) wedi cael caniatâd i aros yn y Deyrnas Unedig ar sail bywyd teuluol o dan y rheolau mewnfudo(**8**),

(iv) wedi cael caniatâd i aros yn y Deyrnas Unedig ar sail bywyd preifat o dan y rheolau mewnfudo, neu

(v) wedi ei hysbysu'n ysgrifenedig gan berson sy'n gweithredu o dan awdurdod Ysgrifennydd Gwladol yr Adran Gartref, er yr ystyrir nad yw P yn cymhwyso i aros yn y Deyrnas Unedig ar sail bywyd preifat neu deuluol o dan y rheolau mewnfudo, fod P wedi cael caniatâd i aros yn y Deyrnas Unedig y tu allan i'r rheolau ar sail Erthygl 8 o'r Confensiwn Ewropeaidd ar Hawliau Dynol,

(b) nad yw cyfnod ei ganiatâd i ddod i mewn i'r Deyrnas Unedig neu i aros ynddi wedi dod i ben neu y mae'r cyfnod hwnnw wedi ei adnewyddu ac nad yw'r cyfnod y cafodd ei adnewyddu ar ei gyfer wedi dod i ben neu y mae apêl yn yr arfaeth o fewn ystyr adran 104 o Ddeddf Cenedligrwydd, Mewnfudo a Lloches 2002(**9**) mewn cysylltiad â'i ganiatâd i ddod i mewn i'r Deyrnas Unedig neu i aros ynddi, ac

(c) sydd wedi bod yn preswylio fel arfer yn y Deyrnas Unedig a'r Ynysoedd drwy gydol y cyfnod ers i P gael caniatâd i ddod i mewn i'r Deyrnas Unedig neu i aros ynddi;

mae i "carafán" yr ystyr a roddir i "caravan" yn adran 29(1) o Ddeddf Safleoedd Carafannau a Rheoli Datblygu 1960(**10**);

ystyr "Deddf 1992" ("*the 1992 Act*") yw Deddf Cyllid Llywodraeth Leol 1992;

mae i "y dreth gyngor" yr ystyr a roddir i "council tax" yn adran 1(1) o Ddeddf 1992;

ystyr "myfyriwr" ("*student*") yw person sy'n—

(a) cynorthwyydd iaith dramor, o fewn ystyr paragraff 2 o Atodlen 2,

(b) person sy'n ymgymryd â chwrs addysg llawnamser, o fewn ystyr paragraffau 3 a 4 o'r Atodlen honno, neu

(c) person sy'n ymgymryd â chwrs addysg cymhwysol, o fewn ystyr paragraffau 5 a 6 o'r Atodlen honno;

mae i "myfyriwr nyrsio" ("*student nurse*") yr ystyr a roddir ym mharagraff 7 o Atodlen 2;

ystyr "person cymhwysol" ("*qualifying person*") yw person a fyddai'n atebol (naill ai ar ei ben ei hun neu ar y cyd ac yn unigol â pherson arall neu â phersonau eraill) am y dreth gyngor mewn cysylltiad â'r annedd o dan sylw ar ddiwrnod penodol oni bai am y Rheoliadau hyn;

mae i "prentis" ("*apprentice*") yr ystyr a roddir ym mharagraff 1 o Atodlen 2;

(**8**) Gwneir y rheolau mewnfudo o dan adran 3(2) o Ddeddf Mewnfudo 1971.

(**9**) 2002 p. 41. Diwygiwyd adran 104 gan baragraff 26(a) a (b) o Atodlen 1 i O.S. 2010/21, a pharagraff 47(3) a (4) o Atodlen 9 i Ddeddf Mewnfudo 2014 (p. 22). Mae offerynnau diwygio eraill ond nid yw'r un ohonynt yn berthnasol i'r Rheoliadau hyn.

(**10**) 1960 p. 62.

ystyr “sefydliad” (“*institution*”) yw’r sefydliadau hynny yng Nghymru a Lloegr sydd, mewn perthynas â myfyrwyr a myfyrwyr nyrsio, yn sefydliadau addysgol rhagnodedig o fewn ystyr paragraff 1 o Atodlen 3.

RHAN 2
DISGOWNTIAU

Disgowntiau ar gyfer meddianwyr sengl

3. Mae swm y dreth gyngor sy’n daladwy mewn cysylltiad ag unrhyw annedd drethadwy ac unrhyw ddiwrnod(**11**) yn ddarostyngedig i ddisgownt sy’n hafal i 25% o’r swm hwnnw os ar y diwrnod hwnnw—

(a) dim ond un preswylydd o’r annedd sydd ac nid yw’r preswylydd hwnnw i’w ddiystyru at ddibenion disgownt, neu

(b) mae dau neu ragor o breswylwyr o’r annedd ac mae pob un ohonynt ac eithrio un i’w diystyru at y dibenion hynny.

Disgowntiau pan fo pob meddiannydd wedi ei ddiystyru

4. Mae swm y dreth gyngor sy’n daladwy mewn cysylltiad ag unrhyw annedd drethadwy ac unrhyw ddiwrnod yn ddarostyngedig i ddisgownt sy’n hafal i 50% o’r swm hwnnw os ar y diwrnod hwnnw—

(a) mae un neu ragor o breswylwyr o’r annedd, a

(b) mae pob un ohonynt i’w diystyru at ddibenion disgownt.

Darpariaeth ar gyfer diystyriadau disgownt

5. Mae Rhan 3 yn gwneud darpariaeth i bersonau gael eu diystyru at ddibenion disgownt o dan reoliadau 3 a 4.

Disgowntiau sy’n gysylltiedig ag anheddau

6. Mae swm y dreth gyngor sy’n daladwy mewn cysylltiad ag unrhyw annedd drethadwy ac unrhyw ddiwrnod yn ddarostyngedig i ddisgownt sy’n hafal i 50% o’r swm hwnnw os ar y diwrnod hwnnw mae’r annedd heb ei feddiannu ac—

(a) mae’n cynnwys llain a feddiannir gan garafán, neu angorfa a feddiannir gan gwch, neu

(b) mae person cymhwysol mewn perthynas â’r annedd honno yn berson cymhwysol mewn perthynas ag annedd arall sydd iddo ef yn gysylltiedig â swydd.

Anheddau sy’n gysylltiedig â swyddi

7. Mae annedd yn gysylltiedig â swydd i berson os yw’n dod o fewn y disgrifiad ym mharagraff 1 neu 2 o Atodlen 1.

(**11**) Gweler adran 2 o Ddeddf 1992 mewn perthynas ag atebolrwydd i dreth a bennir ar sail ddyddiol.

RHAN 3

DIYSTYRIADAU

Personau a ddiystyrir at ddibenion disgownt

8. Diystyrir person at ddibenion disgownt o dan reoliadau 3 a 4 ar unrhyw ddiwrnod os ar y diwrnod hwnnw mae'n bodloni unrhyw un neu ragor o'r disgrifiadau o bersonau a nodir yn y Rhan hon.

Personau o dan gadwad

9.—(1) Person sydd—

(a) wedi ei gadw'n gaeth mewn carchar (o fewn ystyr adran 53 o Ddeddf Carchardai 1952(**12**));

(b) wedi ei gadw'n gaeth mewn unrhyw le arall yn rhinwedd gorchymyn llys yn y Deyrnas Unedig;

(c) wedi ei gadw'n gaeth yn rhinwedd gorchymyn neu ddyfarniad (p'un a yw gan lys ai peidio) a wnaed yn unrhyw le mewn achos mewn cysylltiad â throsedd gwasanaeth o fewn ystyr "service offence" yn adran 50(2) o Ddeddf y Lluoedd Arfog 2006(**13**);

(d) wedi ei ryddhau dros dro o dan adran 28 o Ddeddf Carchardai 1952(**14**), neu wedi ei ryddhau dros dro o dan reolau a wnaed o dan adran 47(**15**) o'r Ddeddf honno;

(e) wedi ei ryddhau dros dro o dan reolau a wnaed o dan adran 300 o Ddeddf y Lluoedd Arfog 2006;

(f) wedi ei gadw'n gaeth o dan baragraff 2 o Atodlen 3 i Ddeddf Mewnfudo 1971(**16**);

(**12**) 1952 p. 52. Mae diwygiadau i adran 53 nad ydynt yn berthnasol i'r Rheoliadau hyn.
(**13**) 2006 p. 52. Diwygiwyd adran 50 gan baragraff 3(2) a (4) o Atodlen 4 i Ddeddf y Lluoedd Arfog 2011 (p. 18) a pharagraff 5 o Atodlen 14 i Ddeddf Cyfiawnder Troseddol a'r Llysoedd 2015 (p. 2).
(**14**) Diwygiwyd adran 28 gan Ran 2 o Atodlen 5 i Ddeddf Rheoli Troseddwyr 2007 (p. 21).
(**15**) Diwygiwyd adran 47 gan Atodlen 4 i Ddeddf Cyfiawnder Troseddol 1961 (p. 39), adran 66(5) o Ddeddf Cyfiawnder Troseddol 1967 (p. 80), paragraff 33 o Atodlen 8 i Ddeddf Llysoedd 1971 (p. 23), paragraff 7 o Atodlen 14 i Ddeddf Cyfiawnder Troseddol 1982 (p. 48), adran 6 o Ddeddf Cyfiawnder Troseddol a Threfn Gyhoeddus 1994 (p. 33), adran 16(3) o Ddeddf Cyfiawnder Troseddol a'r Llysoedd 2015 a pharagraff 3 o Atodlen 9 iddi, ac adran 2(1) o Ddeddf Carchardai (Profi Sylweddau) 2021 (p. 18).
(**16**) 1971 p. 77. Diwygiwyd paragraff 2 gan baragraff 1(b) o Atodlen 10 i Ddeddf Cyfiawnder Troseddol 1982, paragraff 7 o Atodlen 7 i Ddeddf Cenedligrwydd, Mewnfudo a Lloches 2002 (p. 41), adran 34 o Ddeddf Lloches a Mewnfudo (Trin Hawlwyr, etc) 2004 (p. 19), adran 53 o Ddeddf Mewnfudo, Lloches a Chenedligrwydd 2006 (p. 13), adran 60(11) o Ddeddf Mewnfudo 2016 (p. 19) a pharagraff 21(2) o Atodlen 10 iddi, ac adran 12(2) o Ddeddf Mudo Anghyfreithlon 2023 (p. 37). Mae darpariaethau diwygio eraill nad ydynt wedi eu cychwyn eto.

(g) wedi ei gadw'n gaeth o dan Ran 2(**17**) neu adran 47(**18**), 48(**19**) neu 136(**20**) o Ddeddf Iechyd Meddwl 1983;

(h) wedi ei garcharu o dan adran 29 o Ddeddf y Lluoedd Arfog 2006 neu sydd yn y ddalfa gwasanaeth o fewn ystyr "service custody" yn adran 29 o Ddeddf y Lluoedd Arfog 2006 a, phan fo person yn y ddalfa, mae'r cyfnod yn y ddalfa yn ffurfio rhan o gyfnod parhaus am dros 48 o oriau.

(2) Nid yw paragraff (1) yn gymwys pan fo person yn cael ei gadw'n gaeth o dan adran 76 o Ddeddf Llysoedd Ynadon 1980(**21**), neu adran 108(1)(a) neu (b) o Ddeddf Pwerau'r Llysoedd Troseddol (Dedfrydu) 2000(**22**) , am ddiffygdaliad dirwy.

(3) Ym mharagraff (1), mae "gorchymyn" yn cynnwys dedfryd, cyfarwyddyd, gwarant neu ddulliau eraill o roi effaith i benderfyniad gan y llys o dan sylw.

Amhariad gwybyddol sylweddol

10.—(1) Person—

(a) sy'n agored i amhariad gwybyddol sylweddol o fewn yr ystyr a roddir ym mharagraff (2),

(b) y nodir mewn tystysgrif ymarferydd meddygol cofrestredig ei fod wedi bod neu ei fod yn debygol o fod yn agored i amhariad gwybyddol sylweddol mewn cysylltiad ag unrhyw gyfnod sy'n cynnwys y diwrnod, ac

(c) a chanddo hawl i un neu ragor o'r budd-daliadau cymhwysol a restrir ym mharagraff (3) neu sy'n bodloni'r gofynion ym mharagraff (4) neu (5).

(2) Mae person yn agored i amhariad gwybyddol sylweddol os oes ganddo gyflwr meddwl difrifol a pharhaol, neu newid niwrolegol difrifol a pharhaol, sy'n effeithio ar allu'r ymennydd i weithredu ac sy'n cael effaith sylweddol ar fywyd dyddiol yr unigolyn hwnnw.

(3) Y budd-daliadau cymhwysol y cyfeirir atynt ym mharagraff (1)(c) yw—

(a) lwfans gweini o dan adran 64(**23**) o'r Ddeddf honno;

(b) lwfans anabledd difrifol o dan adran 68(**24**) o'r Ddeddf honno;

(**17**) 1983 p. 20. Diwygiwyd Rhan 2 gan Ddeddf Plant 1989 (p. 41), Deddf y Gwasanaeth Iechyd Gwladol a Gofal Cymunedol 1990 (p. 19), Deddf Awdurdodau Iechyd 1995 (p. 17), Deddf Iechyd Meddwl (Cleifion yn y Gymuned) 1995 (p. 52), Deddf Mabwysiadu a Phlant 2002 (p. 38), Deddf Iechyd a Gofal Cymdeithasol (Iechyd Cymunedol a Safonau) 2003 (p. 43), Deddf Plant 2004 (p. 31), Deddf y Gwasanaeth Iechyd Gwladol (Darpariaethau Canlyniadol) 2006 (p. 43), Deddf Iechyd Meddwl 2007 (p. 12), Deddf Iechyd a Gofal Cymdeithasol 2012 (p. 7), Deddf Troseddu a'r Llysoedd 2013 (p. 22), Deddf Plant a Theuluoedd 2014 (p. 6), O.S. 1991/1881, 2007/961 (Cy. 85), 2008/2833 a 2010/813. Mae offerynnau diwygio eraill ond nid yw'r un ohonynt yn berthnasol.

(**18**) Diwygiwyd adran 47 gan baragraff 1 o Atodlen 6 i Ddeddf Troseddau (Dedfrydau) 1997 (p. 43), paragraff 18 o Atodlen 10 i Ddeddf Trais Domestig, Troseddu a Dioddefwyr 2004 (p. 28), paragraff 97 o Atodlen 16 i Ddeddf y Lluoedd Arfog 2006, ac adran 4(7) o Ddeddf Iechyd Meddwl 2007 (p. 12) a pharagraff 10 o Atodlen 1 a Rhan 1 o Atodlen 11 iddi.

(**19**) Diwygiwyd adran 48 gan adran 62(10)(a) o Ddeddf Cenedligrwydd, Mewnfudo a Lloches 2002, paragraff 8 o Ran 17 o Atodlen 1 i Ddeddf Cyfreithiau Statud (Diddymiadau) 2004 (p. 14), ac adran 5(3) o Ddeddf Iechyd Meddwl 2007 a pharagraff 11 o Atodlen 1 iddi.

(**20**) Diwygiwyd adran 136 gan adran 44(3) o Ddeddf Iechyd Meddwl 2007 a pharagraff 10(b) o Atodlen 2 iddi, ac adran 80(4) i (7), 81(5) a 82(3) o Ddeddf Plismona a Throseddu 2017 (p. 3).

(**21**) 1980 p. 43. Diwygiwyd adran 76 gan baragraff 46 o Atodlen 13 i Ddeddf Tribiwnlysoedd, Llysoedd a Gorfodaeth 2007 (p. 15) a pharagraff 49(a) o Atodlen 10 i Ddeddf Troseddu a'r Llysoedd 2013 (p. 22).

(**22**) 2000 p. 6. Diwygiwyd adran 108 gan baragraff 163 o Atodlen 24 i Ddeddf Dedfrydu 2020 (p. 17).

(**23**) Diwygiwyd adran 64 gan adran 66(1) o Ddeddf Diwygio Lles a Phensiynau 1999 (p. 30), paragraff 41 o Atodlen 1 i Ddeddf Pensiynau 2007 (p. 22), a pharagraff 5 o Atodlen 9 i Ddeddf Diwygio Lles 2012 (p. 5).

(**24**) Diddymwyd adran 68 gan adran 65 o Ddeddf Diwygio Lles a Phensiynau 1999 ond gyda darpariaethau arbed i'r rhai â hawl i lwfans anabledd difrifol am ddiwrnodau yn union cyn 6 Ebrill 2001 (gweler erthygl 4 o O.S. 2000/2958).

(c) elfen ofal lwfans byw i'r anabl o dan adran 71(**25**) o'r Ddeddf honno, sy'n daladwy ar y gyfradd uchaf o dan adran 72(4)(a) neu'r gyfradd ganol o dan adran 72(4)(b) o'r Ddeddf honno;

(d) cynnydd yng nghyfradd pensiwn anabledd person o dan adran 104 o'r Ddeddf honno;

(e) taliad atodol i'r anghyflogadwy o dan Ran 1 o Atodlen 7 i'r Ddeddf honno(**26**);

(f) credyd treth gwaith o dan Ddeddf Credydau Treth 2002(**27**) sy'n cynnwys—

(i) elfen anabledd o dan reoliad 9 o Reoliadau Credyd Treth Gwaith (Yr Hawl i'w Gael a'r Gyfradd Uchaf) 2002(**28**), neu

(ii) elfen anabledd difrifol o dan reoliad 17(**29**) o'r Rheoliadau hynny;

(g) elfen byw dyddiol y taliad annibyniaeth personol o dan adran 78 o Ddeddf Diwygio Lles 2012(**30**);

(h) taliad annibyniaeth y lluoedd arfog o dan erthygl 24A o Orchymyn y Lluoedd Arfog a'r Lluoedd Wrth Gefn (Cynllun Digolledu) 2011(**31**);

(i) lwfans gweini cyson o dan—

(i) erthygl 14 o Gynllun Anafiadau Personol (Sifiliaid) 1983(**32**), neu

(ii) erthygl 8 o Orchymyn Pensiynau Gwasanaeth Lluoedd y Llynges, y Fyddin a'r Llu Awyr Etc. (Anabledd a Marwolaeth) 2006(**33**);

(j) lwfans i'r anghyflogadwy o dan—

(i) erthygl 18 o Gynllun Anafiadau Personol (Sifiliaid) 1983(**34**), neu

(ii) erthygl 12 o Orchymyn Pensiynau Gwasanaeth Lluoedd y Llynges, y Fyddin a'r Llu Awyr Etc. (Anabledd a Marwolaeth) 2006(**35**);

(k) cymhorthdal incwm pan fo'r swm cymwys yn cynnwys premiwm anabledd y mae'r amod ychwanegol ym mharagraff 12(1)(b) o Atodlen 2 i Reoliadau Cymhorthdal Incwm (Cyffredinol) 1987(**36**) wedi ei fodloni mewn cysylltiad ag ef;

(l) credyd cynhwysol o dan Ran 1 o Ddeddf Diwygio Lles 2012, pan fo—

(i) dyfarndal credyd cynhwysol yn cynnwys swm o dan reoliad 27(1) o Reoliadau Credyd Cynhwysol 2013 mewn cysylltiad â'r ffaith bod gan y person o dan sylw alluogrwydd cyfyngedig ar gyfer gwaith ac ar gyfer gweithgarwch sy'n gysylltiedig â gwaith neu y byddai'n cynnwys swm o'r fath oni bai am reoliad 27(4)(**37**) o'r Rheoliadau hynny, neu

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(**25**) Diwygiwyd adran 71 gan adran 67(1) o Ddeddf Diwygio Lles a Phensiynau 1999.
(**26**) Diwygiwyd Rhan 1 o Atodlen 7 gan baragraff 41(2) o Atodlen 1 ac Atodlen 2 i Ddeddf Nawdd Cymdeithasol (Analluogrwydd i Weithio) 1994 (p. 18), paragraff 43 o Atodlen 8 i Ddeddf Cynlluniau Pensiwn 1993 (p. 48), paragraff 36(2) o Atodlen 2 i Ddeddf Ceiswyr Gwaith 1995 (p. 18), paragraff 52(1) i (4) o Atodlen 24 i Ddeddf Partneriaeth Sifil 2004, O.S. 2012/823, 2014/560, 2014/3213 a 2019/1458.
(**27**) 2002 p. 21. Diddymwyd credyd treth gwaith gan adran 33(1)(f) o Ddeddf Diwygio Lles 2012 ac eithrio i'r graddau y caiff ei arbed gan O.S. 2019/167.
(**28**) O.S 2002/2005. Amnewidiwyd rheoliad 9 gan O.S. 2003/701. Yr offerynnau diwygio eraill yw O.S. 2003/2815, 2006/217, 2008/1879, 2012/848, 2013/388, 2013/591, 2013/630, 2014/658 a 2021/1286.
(**29**) Diwygiwyd rheoliad 17 gan O.S. 2013/388 a 2013/591.
(**30**) 2012 p. 5.
(**31**) O.S. 2011/517. Mewnosodwyd erthygl 24A gan O.S. 2013/436 ac fe'i diwygiwyd gan O.S. 2017/247 a 2025/307.
(**32**) O.S. 1983/686; yr offeryn diwygio perthnasol yw O.S. 2001/420.
(**33**) O.S. 2006/606. Diwygiwyd erthygl 8 gan O.S. 2009/706 a 2024/176.
(**34**) O.S. 1983/686. Diwygiwyd erthygl 18 gan O.S. 1985/1313, 1992/702, 1997/812, 2001/420, 2002/672, 2005/3031, 2006/765 a 2007/646.
(**35**) Diwygiwyd erthygl 12 gan O.S. 2007/909, 2012/359, 2016/374 a 2019/1458.
(**36**) O.S. 1987/1967. Diwygiwyd paragraff 12(1)(b) o Atodlen 2 gan O.S. 2010/1907.
(**37**) O.S. 2013/376. Diwygiwyd rheoliad 27(1) a (4) gan O.S. 2017/204.

(ii) gan y person alluogrwydd cyfyngedig i weithio o fewn ystyr “limited capability” yn rheoliad 39 o’r Rheoliadau hynny.

(4) Y gofynion yn y paragraff hwn yw—

(a) bod y person o dan sylw wedi cyrraedd oedran pensiwn fel y’i diffinnir at ddibenion Rhannau 1 i 4 o Ddeddf Cyfraniadau a Budd-daliadau Nawdd Cymdeithasol 1992, a

(b) pe na bai wedi cyrraedd oedran pensiwn byddai ganddo hawl i un o’r budd-daliadau a restrir ym mharagraff (3).

(5) Y gofynion yn y paragraff hwn yw—

(a) bod y person o dan sylw yn berson y mae ei bartner yn cael lwfans ceisio gwaith, a

(b) yn rhinwedd analluogrwydd y person o dan sylw i weithio, mae’r swm cymwys o dan reoliad 83(**38**) neu 84(**39**) o Reoliadau Lwfans Ceisio Gwaith 1996 yn cynnwys premiwm sydd i’w ganfod o dan baragraff 14(1)(d) neu (g)(**40**) o Atodlen 1 i’r Rheoliadau hynny.

Personau y mae budd-dal plant yn daladwy mewn cysylltiad â hwy

11.—(1) Person—

(a) 18 oed neu’n hŷn, ond

(b) mewn perthynas ag ef y mae gan berson arall hawl i fudd-dal plant neu y byddai ganddo hawl felly oni bai am baragraff 1(c) o Atodlen 9 i Ddeddf Cyfraniadau a Budd-daliadau Nawdd Cymdeithasol 1992.

(2) Yn y rheoliad hwn, mae i “budd-dal plant” yr ystyr a roddir i “child benefit” yn adran 141 o Ddeddf Cyfraniadau a Budd-daliadau Nawdd Cymdeithasol 1992(**41**).

Myfyrwyr

12. Person sy’n fyfyriwr, yn fyfyriwr nyrsio neu’n brentis.

Myfyrwyr: hawl i dystysgrif addysg a’r wybodaeth sydd i’w chynnwys

13.—(1) Fel tystiolaeth bod person yn fyfyriwr neu’n fyfyriwr nyrsio at ddibenion rheoliad 12, rhaid i sefydliad, ar gais, roi tystysgrif o dan y rheoliad hwn i unrhyw berson sy’n dilyn neu, yn ddarostyngedig i baragraff (3), sydd wedi dilyn cwrs addysg yn y sefydliad hwnnw fel myfyriwr neu fyfyriwr nyrsio.

(2) Yr wybodaeth y mae’n ofynnol ei chynnwys mewn tystysgrif yw—

(a) enw a chyfeiriad y sefydliad addysgol rhagnodedig y mae’r dystysgrif yn cael ei dyroddi ganddo,

(b) enw llawn y person y’i dyroddir iddo,

(c) ei ddyddiad geni,

(d) datganiad sy’n ardystio ei fod yn dilyn neu wedi dilyn cwrs addysg fel myfyriwr neu fyfyriwr nyrsio, ac

(**38**) O.S. 1996/207. Diwygiwyd rheoliad 83 gan O.S. 2001/3767, 2003/455, 2003/1121, 2009/3228 a 2017/725.
(**39**) Diwygiwyd rheoliad 84 gan O.S. 1996/1516, 2001/3767, 2003/455, 2003/1121, 2009/3228 a 2017/725.
(**40**) Diwygiwyd paragraff 14(1)(g) gan O.S. 1996/1516, 2013/388, 2022/177, 2024/919 a 2025/227.
(**41**) Diwygiwyd adran 141 gan adran 1(1) o Ddeddf Budd-dal Plant 2005 (p. 6).

(e) y dyddiad pan ddaeth yn fyfyriwr neu'n fyfyriwr nyrsio yn y sefydliad a'r dyddiad pan ddaeth ei gwrs i ben, neu y disgwylir i'w gwrs ddod i ben.

(3) Caiff sefydliad wrthod cydymffurfio â chais a wneir fwy na blwyddyn ar ôl i'r person sy'n ei wneud roi'r gorau i ddilyn cwrs addysg yn y sefydliad hwnnw.

Priod, partner sifil a dibynnydd i fyfyriwr

14. Person—

(a) sy'n briod, yn bartner sifil neu'n ddibynnydd i fyfyriwr,

(b) nad yw'n ddinesydd Prydeinig, ac

(c) sy'n cael ei atal, gan delerau ei ganiatâd i ddod i mewn i'r Deyrnas Unedig neu i aros ynddi, rhag cymryd cyflogaeth â thâl neu hawlio budd-daliadau.

Personau sy'n ymadael â'r ysgol a'r coleg

15.—(1) Person—

(a) 19 oed neu'n iau, a

(b) sydd, o fewn y cyfnod perthnasol, wedi peidio ag ymgymryd â chwrs addysg llawnamser neu gwrs addysg cymhwysol.

(2) Yn y rheoliad hwn, rhaid i'r diwrnod o dan sylw fod o fewn yr un cyfnod perthnasol â'r cyfnod y peidier ag ymgymryd â'r cwrs ynddo.

(3) Yn y rheoliad hwn—

(a) mae i "cwrs addysg llawnamser" a "cwrs addysg cymhwysol" yr un ystyr ag a nodir yn Rhan 2 o Atodlen 2;

(b) ystyr "cyfnod perthnasol" yw'r cyfnod ar ôl 30 Ebrill a chyn 1 Tachwedd mewn unrhyw flwyddyn.

Cleifion ysbyty

16.—(1) Person sy'n glaf ac y mae ei unig breswylfa neu ei brif breswylfa mewn ysbyty.

(2) Yn y rheoliad hwn, ystyr "ysbyty" yw—

(a) ysbyty gwasanaeth iechyd o fewn ystyr "health service hospital" yn adran 275(1) o Ddeddf y Gwasanaeth Iechyd Gwladol 2006(**42**) neu adran 206(1) o Ddeddf y Gwasanaeth Iechyd Gwladol (Cymru) 2006(**43**);

(b) uned neu sefydliad milwrol, awyrlu neu lyngesol lle y darperir triniaeth feddygol neu lawfeddygol ar gyfer personau sy'n ddarostyngedig i gyfraith gwasanaeth o fewn ystyr "subject to service law" yn adran 374 o Ddeddf y Lluoedd Arfog 2006.

Cleifion mewn cartrefi yng Nghymru a Lloegr

17.—(1) Person—

(a) y mae ei unig breswylfa neu ei brif breswylfa mewn cartref gofal, ysbyty annibynnol neu hostel yng Nghymru neu Loegr, a

(**42**) 2006 p. 41. Diwygiwyd adran 275(1) gan baragraff 138(2)(b) o Atodlen 4 i Ddeddf Iechyd a Gofal Cymdeithasol 2012. Mae diwygiadau eraill nad ydynt yn berthnasol i'r Rheoliadau hyn.
(**43**) 2006 p. 42, y mae diwygiadau iddi nad ydynt yn berthnasol i'r Rheoliadau hyn.

(b) sy'n derbyn gofal neu driniaeth (neu'r ddau) yn y cartref gofal, ysbyty annibynnol neu hostel.

(2) Yn y rheoliad hwn—

ystyr "cartref gofal" ("*care home*") yw—

(a) cartref gofal yn Lloegr o fewn ystyr "care home" yn adran 3 o Ddeddf Safonau Gofal 2000(**44**);

(b) adeilad neu ran o adeilad y darperir llety ynddo neu ynddi o dan adran 18 neu 19 o Ddeddf Gofal 2014(**45**);

(c) man lle y mae gwasanaeth cartref gofal, o fewn ystyr paragraff 1 o Atodlen 1 i Ddeddf Rheoleiddio ac Arolygu Gofal Cymdeithasol (Cymru) 2016(**46**), yn cael ei ddarparu yn gyfan gwbl neu'n bennaf i bersonau 18 oed neu'n hŷn;

(d) adeilad neu ran o adeilad lle y darperir llety i bersonau 18 oed neu'n hŷn o dan adran 35 neu 36 o Ddeddf Gwasanaethau Cymdeithasol a Llesiant (Cymru) 2014(**47**);

ystyr "hostel" ("*hostel*") yw—

(a) mangre a gymeradwywyd o dan adran 13(1) o Ddeddf Rheoli Troseddwyr 2007(**48**);

(b) adeilad neu ran o adeilad—

(i) a ddefnyddir yn unig neu'n bennaf i ddarparu llety preswyl, heblaw am mewn setiau ar wahân a hunangynhwysol o fangreoedd, ynghyd â gofal personol, ar gyfer personau sydd angen gofal personol o'r fath oherwydd henaint, anabledd, dibyniaeth ar alcohol neu gyffuriau yn y gorffennol neu yn y presennol, neu anhwylder meddwl yn y gorffennol neu yn y presennol, a

(ii) nad yw'n gartref gofal nac yn ysbyty annibynnol;

ystyr "ysbyty annibynnol" ("*independent hospital*") yw—

(a) ysbyty o fewn ystyr "hospital" yn adran 275(1)(**49**) o Ddeddf y Gwasanaeth Iechyd Gwladol 2006 nad yw'n ysbyty gwasanaeth iechyd yn yr ystyr a roddir i "health service hospital" fel y'i diffinir yn yr adran honno;

(b) ysbyty o fewn ystyr "hospital" a roddir yn adran 2(2) o Ddeddf Safonau Gofal 2000(**50**).

Gweithwyr gofal

18.—(1) Person sydd—

(**44**) 2000 p. 14. Diwygiwyd adran 3 gan baragraff 4(3) o Atodlen 5 i Ddeddf Iechyd a Gofal Cymdeithasol 2008 (p. 14), a pharagraff 3 o Atodlen 3 i Ddeddf Rheoleiddio ac Arolygu Gofal Cymdeithasol (Cymru) 2016 (dccc 2).

(**45**) 2014 p. 23.

(**46**) 2016 dccc 2. Diwygiwyd paragraff 1 gan adran 29(1)(a)(ii) o Ddeddf Iechyd a Gofal Cymdeithasol (Cymru) 2025 (dsc 1) a pharagraff 2(6) o Atodlen 1 iddi.

(**47**) 2014 dccc 4.

(**48**) 2007 p. 21. Diwygiwyd adran 13 gan adran 1(2) o Ddeddf Mangreoedd Cymeradwy (Profi Sylweddau) 2022.

(**49**) Diwygiwyd y diffiniad o "health service hospital" gan baragraff 138(2)(b) o Atodlen 4 i Ddeddf Iechyd a Gofal Cymdeithasol 2012. Mae diwygiadau eraill i adran 275 nad ydynt yn berthnasol i'r Rheoliadau hyn.

(**50**) Gweler adran 2(3) am eithriadau i'r diffiniad o "health service hospital" ac adran 121(1) am ystyr "health service hospital".

(a) yn ymwneud â darparu gofal neu gymorth (neu'r ddau) i berson arall neu bersonau eraill, a

(b) yn bodloni'r amodau a nodir ym mharagraff (2).

(2) Yr amodau yw bod y person yn—

(a) darparu gofal neu gymorth (neu'r ddau) i berson sydd â hawl i un neu ragor o'r budd-daliadau a ganlyn—

(i) lwfans gweini uwch o dan adran 65(**51**) o Ddeddf Cyfraniadau a Budd-daliadau Nawdd Cymdeithasol 1992;

(ii) elfen ofal lwfans byw i'r anabl o dan adran 71 o'r Ddeddf honno, sy'n daladwy ar y gyfradd uchaf o dan adran 72(4)(a) neu'r gyfradd ganol o dan adran 72(4)(b) o'r Ddeddf honno;

(iii) cynnydd yng nghyfradd ei bensiwn anabledd o dan adran 104 o'r Ddeddf honno;

(iv) lwfans gweini cyson o dan erthygl 14 o Gynllun Anafiadau Personol (Sifiliaid) 1983, neu o dan erthygl 8 o Orchymyn Pensiynau Gwasanaeth y Llynges, y Fyddin a'r Llu Awyr Etc. (Anabledd a Marwolaeth) 2006;

(v) cyfradd safonol neu gyfradd ychwanegol o elfen byw dyddiol y taliad annibyniaeth personol o dan adran 78 o Ddeddf Diwygio Lles 2012;

(vi) taliad annibyniaeth y lluoedd arfog o dan erthygl 24A o Orchymyn y Lluoedd Arfog a'r Lluoedd Wrth Gefn (Cynllun Digolledu) 2011,

(b) preswylio yn yr un annedd â'r person y mae'n darparu gofal neu gymorth iddo (neu'r ddau),

(c) darparu'r gofal neu'r cymorth hwnnw (neu'r ddau) am o leiaf 35 o oriau'r wythnos ar gyfartaledd, a

(d) darparu'r gofal neu'r cymorth hwnnw (neu'r ddau) i berson nad yw'n briod iddo, yn bartner sifil iddo, nac yn blentyn (neu lysblentyn) o dan 18 oed iddo.

Preswylwyr anheddau penodol

19.—(1) Person y mae ei unig breswylfa neu ei brif breswylfa mewn annedd y mae paragraff (2) yn gymwys iddi.

(2) Mae'r paragraff hwn yn gymwys i unrhyw annedd os—

(a) am y tro y mae'n darparu llety preswyl, pa un ai fel hostel neu loches nos neu fel arall, a

(b) darperir y llety yn bennaf—

(i) heblaw am mewn setiau ar wahân a hunangynhwysol o fangreoedd,

(ii) ar gyfer personau sydd heb gartref sefydlog na ffordd o fyw sefydlog, a

(iii) o dan drwyddedau i feddiannu nad ydynt yn gyfystyr â thenantiaethau.

(3) Yn y rheoliad hwn, mae i "hostel" yr ystyr a roddir yn rheoliad 17(2).

Pencadlysoedd rhyngwladol a sefydliadau amddiffyn

20. Person sy'n aelod sifil neu filwrol, o fewn ystyr "civilian member of a headquarters" a "military member of a headquarters" ym mharagraff 1(1) a (3) o'r Atodlen i Ddeddf

(**51**) Diwygiwyd adran 65 gan O.S. 2011/2426.

Pencadlysoedd Rhyngwladol a Sefydliadau Amddiffyn 1964(**52**), o bencadlys a bennir yn Atodlen 2 i Orchymyn Lluoedd ar Ymweliad a Phencadlysoedd Rhyngwladol (Cymhwyso'r Gyfraith) 1999(**53**), neu'n ddibynnydd aelod o'r fath.

Lluoedd ar ymweliad

21. Person sydd â chysylltiad perthnasol â llu ar ymweliad o fewn ystyr adran 12 o Ddeddf Lluoedd ar Ymweliad 1952(**54**).

Diplomyddion a phersonau sy'n elwa o imiwnedd diplomyddol

22.—(1) Person sy'n bodloni'r amodau ym mharagraffau (2) a (3).

(2) Mae'r person yn dod o fewn unrhyw un neu ragor o'r disgrifiadau canlynol—

(a) person y rhoddir breintiau ac imiwneddau iddo gan adran 2 o Ddeddf Breintiau Diplomyddol 1964(**55**);

(b) person y rhoddir breintiau ac imiwneddau iddo o dan baragraff 5(1) o Ran 2 o'r Atodlen i Ddeddf Ysgrifenyddiaeth y Gymanwlad 1966(**56**);

(c) person y rhoddir breintiau ac imiwneddau iddo gan adran 1 o Ddeddf Cysylltiadau Consylaidd 1968(**57**);

(d) person sydd, mewn perthynas ag unrhyw sefydliad a bennir mewn Gorchymyn yn y Cyfrin Gyngor a wneir o dan adran 1(2) o Ddeddf Sefydliadau Rhyngwladol 1968(**58**), o fewn dosbarth o bersonau a grybwyllir yn adran 1(3) o'r Ddeddf honno y mae'r Gorchymyn perthnasol yn ymestyn rhyddhad rhag ardrethi iddo fel y pennir ym mharagraff 9 o Atodlen 1 i'r Ddeddf honno;

(e) person y rhoddir breintiau ac imiwneddau iddo gan erthygl 3 neu 4 o Orchymyn Gwledydd y Gymanwlad a Gweriniaeth Iwerddon (Imiwneddau a Breintiau) 1985(**59**);

(f) person sy'n bennaeth unrhyw swyddfa a sefydlwyd fel y disgrifir yn adran 1(1) o Ddeddf Swyddfa Economaidd a Masnach Hong Kong 1996(**60**).

(3) Nid yw'r person yn dod o fewn unrhyw un neu ragor o'r disgrifiadau a ganlyn—

(a) dinesydd Prydeinig o fewn ystyr "British citizen" yn Rhan 1 o Ddeddf Cenedligrwydd Prydeinig 1981(**61**);

(**52**) 1964 p. 5.
(**53**) O.S. 1999/1736.
(**54**) 1952 p. 67. Diwygiwyd adran 12 gan baragraff 14 o Atodlen 15 i Ddeddf Cyfiawnder Troseddol 1988 (p. 33).
(**55**) 1964 p. 81. Mae adran 2 yn ddarostyngedig i adran 3 o'r Ddeddf. Diwygiwyd adran 2 gan baragraff 24 o Atodlen 27 i Ddeddf Nawdd Cymdeithasol 1973 (p. 38), Rhan 1 o Atodlen 1 i Ddeddf Nawdd Cymdeithasol (Darpariaethau Canlyniadol) 1975 (p. 18), adran 14(2) o Ddeddf Cyllid (Rhif 2) 1992 (p. 48) a pharagraff 87 o Atodlen 3 iddi, paragraff 1 o Atodlen 14 i Ddeddf Treth ar Werth 1994 (p. 23), O.S. 1974/164, 1974/823 a 1992/3261. Mae diwygiadau eraill i adran 2 nad ydynt yn berthnasol i'r Rheoliadau hyn.
(**56**) 1966 p. 10. Diwygiwyd paragraff 5(1) gan Atodlen 7 i Ddeddf Cenedligrwydd Prydeinig 1981 ac adran 3(a) o Ddeddf Sefydliadau Rhyngwladol 2005 (p. 20) a'r Atodlen iddi. Mae diwygiadau eraill i baragraff 5(1) nad ydynt yn berthnasol i'r Rheoliadau hyn.
(**57**) 1968 p. 18. Diwygiwyd adran 1 gan adran 12(2) o Ddeddf Sefydliadau Rhyngwladol 1968 (p. 48), paragraff 78 o Atodlen 27 i Ddeddf Nawdd Cymdeithasol 1973 (p. 38), Atodlen 1 i Ddeddf Nawdd Cymdeithasol (Darpariaethau Canlyniadol) 1975 (p. 18), paragraff 6 o Atodlen 4 i Ddeddf Rheoli Tollau Tramor a Chartref 1979 (p. 2), Atodlen 7 i Ddeddf Cenedligrwydd Prydain 1981, paragraff 89(1) o Atodlen 3 i Ddeddf Cyllid (Rhif 2) 1992, paragraff 3 o Atodlen 14 i Ddeddf Treth ar Werth 1994, paragraff 102(2) o Atodlen 8 i Ddeddf Trethiant (Masnach Drawsffiniol) 2018 (p. 22) ac O.S. 1986/948.
(**58**) 1968 p. 48. Diwygiwyd paragraff 9 o Atodlen 1 gan baragraff 12 o Atodlen 4 i Ddeddf Rheoli Tollau Tramor a Chartref 1979 (p. 2).
(**59**) O.S. 1985/1983.
(**60**) 1996 p. 63.
(**61**) 1981 p. 61.

(b) person o dan amddiffyniad Prydain o fewn ystyr “British protected persons” yn adran 38 o’r Ddeddf honno;

(c) dinesydd tiriogaeth dramor Brydeinig o fewn ystyr “British overseas territories citizen” yn Rhan 2 o’r Ddeddf honno;

(d) Gwladolyn Prydeinig (Tramor) neu ddinesydd Tramor Prydeinig o fewn ystyr “British National (Overseas)” a “British Overseas citizen” yn y drefn honno yn adran 50(1)(**62**) o’r Ddeddf honno;

(e) deiliad Prydeinig o fewn ystyr “British subject” yn Rhan 4 o’r Ddeddf honno;

(f) preswylydd parhaol o’r Deyrnas Unedig.

Cymunedau crefyddol

23. Person sydd—

(a) yn aelod o gymuned grefyddol, y mae ei phrif alwedigaeth yn cynnwys gweddïo, myfyrio, addysg, lleddfu dioddefaint, neu unrhyw gyfuniad o’r rhain, a

(b) heb unrhyw incwm na chyfalaf ei hun (heb ystyried unrhyw incwm ar ffurf pensiwn mewn cysylltiad â chyflogaeth flaenorol) ac sy’n ddibynnol ar y gymuned i ddiwallu ei anghenion materol.

Personau sy’n ymadael â gofal

24. Person sydd—

(a) yn 24 oed neu’n iau, a

(b) yn berson ifanc categori 3 o fewn ystyr adran 104(2) o Ddeddf Gwasanaethau Cymdeithasol a Llesiant (Cymru) 2014.

Personau o Wcráin

25. Person sy’n dal caniatâd i ddod i mewn i’r Deyrnas Unedig neu i aros ynddi—

(a) a roddwyd o dan Gynllun Noddi Cartrefi i Wcráin yn Atodiad Cynllun Wcráin i’r Rheolau Mewnfudo(**63**), neu

(b) a roddwyd o dan Gynllun Estyn Caniatâd Wcráin(**64**) yn yr Atodiad hwnnw,

pan fo a chyhyd ag y mae’r person yn byw gyda noddwr neu letywr o dan y naill gynllun neu’r llall.

(**62**) Mewnosodwyd y diffiniad o “British overseas territory” yn adran 50(1) gan adran 1(1)(a) o Ddeddf Tiriogaethau Tramor Prydeinig 2002 (p. 8). Mae’r rhestr o diriogaethau i’w chael yn Atodlen 6 i Ddeddf Cenedligrwydd Prydeinig 1981. Mewnosodwyd y diffiniadau o “British National (Overseas)” a “British Overseas citizen” yn adran 50(1) gan O.S. 1986/948.

(**63**) Mae Cynllun Noddi Cartrefi i Wcráin wedi ei nodi o dan baragraffau UKR 11.1 i UKR 20.2 o Atodiad Cynllun Wcráin i’r Rheolau Mewnfudo (https://www.gov.uk/guidance/immigration-rules/immigration-rules-appendix-ukraine-scheme). Mae canllawiau’r Swyddfa Gartref mewn perthynas â’r cynllun hwn ar gael yma: https://www.gov.uk/guidance/apply-for-a-visa-under-the-ukraine-sponsorship-scheme.

(**64**) Mae Cynllun Estyn Caniatâd Wcráin wedi ei nodi o dan baragraffau UKR 29.1 i UKR 38.1 o Atodiad Cynllun Wcráin i’r Rheolau Mewnfudo (https://www.gov.uk/guidance/immigration-rules/immigration-rules-appendix-ukraine-scheme). Mae canllawiau’r Swyddfa Gartref mewn perthynas â’r cynllun hwn ar gael yma: https://www.gov.uk/guidance/applying-to-the-ukraine-permission-extension-scheme.

RHAN 4

DATGYMHWYSO ATEBOLRWYDD AR Y CYD AC YN UNIGOL

Datgymhwyso atebolrwydd ar y cyd ac yn unigol

26. Rhagnodir y personau a ganlyn at ddibenion adrannau 6(4) a 9(2) (datgymhwyso atebolrwydd ar y cyd ac yn unigol) o Ddeddf 1992—

(a) unrhyw berson sy'n dod o fewn y disgrifiad yn rheoliad 10 (amhariad gwybyddol sylweddol);

(b) unrhyw berson sy'n dod o fewn y disgrifiad yn rheoliad 12 (myfyrwyr);

(c) unrhyw berson sy'n dod o fewn y disgrifiad yn rheoliad 24 (personau sy'n ymadael â gofal).

RHAN 5

ANHEDDAU ESEMPT

Anheddau esempt

27. Mae'r anheddau yn y Rhan hon wedi eu rhagnodi o dan adran 4 o Ddeddf 1992 fel anheddau sy'n esempt rhag yr atebolrwydd i dalu'r dreth gyngor.

Dehongli

28. Yn y Rhan hon—

mae i "awdurdod bilio" yr ystyr a roddir i "billing authority" yn adran 1(2)(b) o Ddeddf 1992;

mae i "contract meddiannaeth" ("*occupation contract*") yr ystyr a roddir yn adran 7 o Ddeddf Rhentu Cartrefi (Cymru) 2016(**65**);

ystyr "deiliad contract" ("*contract-holder*") yw person a chanddo, mewn perthynas ag annedd yng Nghymru—

(a) contract meddiannaeth, y mae ei ddyddiad meddiannu o fewn y 12 mis blaenorol,

(b) contract diogel o fewn ystyr adran 8(2) o'r Ddeddf honno, neu

(c) contract safonol rhagarweiniol o fewn ystyr adran 16(4) o'r Ddeddf honno;

ystyr "dyddiad meddiannu" ("*occupation date*"), mewn perthynas â chontract meddiannaeth, yw'r diwrnod y mae gan y deiliad contract hawl i ddechrau meddiannu'r annedd;

ystyr "eiddo sengl" ("*single property*") yw eiddo a fyddai'n un annedd o fewn ystyr "one dwelling" yn adran 3 o Ddeddf 1992 heblaw am y ffaith ei fod wedi ei gynnwys yng Ngorchymyn y Dreth Gyngor (Anheddau Trethadwy) 1992(**66**);

(**65**) 2016 dccc 1.
(**66**) O.S. 1992/549.

ystyr "person Wcreinaidd perthnasol" ("*relevant Ukrainian person*") yw person sy'n dal caniatâd i ddod i mewn i'r Deyrnas Unedig neu i aros ynddi a roddwyd o dan Gynllun Noddi Cartrefi i Wcráin yn Atodiad Cynllun Wcráin i'r Rheolau Mewnfudo neu Gynllun Estyn Caniatâd Wcráin yn yr Atodiad hwnnw;

ystyr "tenant" ("*tenant*") yw person sydd mewn perthynas ag annedd yng Nghymru yn denant statudol annedd o fewn ystyr "statutory tenant" yn adran 2 o Ddeddf Rhenti 1977(**67**) neu adran 4 o Ddeddf Rhenti (Amaethyddiaeth) 1976(**68**).

Dosbarthau ar anheddau esempt

29. Mae annedd yn annedd esempt ar ddiwrnod penodol os ar y diwrnod hwnnw mae'n dod o fewn un o'r dosbarthau canlynol—

Dosbarth A

(1) Annedd sy'n bodloni'r gofyniad a nodir ym mharagraff (2) oni bai ei bod wedi bod yn annedd o'r fath am gyfnod parhaus o 12 mis neu fwy sy'n dod i ben yn union cyn y diwrnod o dan sylw (ond gweler paragraff (5)).

(2) Y gofyniad y cyfeirir ato ym mharagraff (1) yw bod yr annedd heb ei meddiannu a bod—

(a) angen gwneud gwaith atgyweirio mawr er mwyn gallu byw ynddi, neu fod y gwaith hwnnw yn mynd rhagddo,

(b) gwaith addasu strwythurol yn mynd rhagddo,

(c) gwaith atgyweirio mawr wedi mynd rhagddo er mwyn gallu byw ynddi, os oes llai na 6 mis wedi mynd heibio ers y dyddiad y cwblhawyd y gwaith yn sylweddol ac nad yw'r annedd wedi ei meddiannu o hyd ers y dyddiad hwnnw, neu

(d) gwaith addasu strwythurol wedi mynd rhagddo, os oes llai na 6 mis wedi mynd heibio ers y dyddiad y cwblhawyd y gwaith addasu yn sylweddol ac nad yw'r annedd wedi ei meddiannu o hyd ers y dyddiad hwnnw.

(3) Ym mharagraff (2), mae "gwaith atgyweirio mawr" yn cynnwys gwaith atgyweirio strwythurol.

(4) Wrth ystyried a yw annedd heb ei meddiannu am unrhyw gyfnod a bennir yn y Dosbarth hwn, mae unrhyw gyfnod unigol nad yw'n fwy na 6 wythnos, pan oedd wedi ei meddiannu, i'w ddiystyru.

(5) Pan fo person ("P") yn prynu annedd ar 1 Ebrill 2026 neu ar ôl hynny sydd wedi bod yn esempt yn flaenorol o fewn y dosbarth hwn, bydd esemptiad 12 mis pellach yn gymwys os yw'r amodau a nodir ym mharagraffau (1) a (2) wedi eu bodloni.

(6) Caiff awdurdod bilio ei gwneud yn ofynnol i P roi iddo dystiolaeth o'r pryniant ar ffurf trosglwyddiad cyfreithiol neu weithred berchnogaeth o'r gwerthwr (neu'r perchennog blaenorol) i P gan gynnwys, ar gyfer eiddo cofrestredig, gofnod o newid mewn perchnogaeth wedi ei gofnodi â Chofrestrfa Tir EF.

Dosbarth B

(**67**) 1977 p. 42. Diwygiwyd adran 2 gan O.S. 2023/550 (Cy. 85).
(**68**) 1976 p. 80. Diwygiwyd adran 4 gan baragraff 72 o Atodlen 23 i Ddeddf Rhenti 1977, adrannau 39(4) a 140(2) o Ddeddf Tai 1988 (p. 50) a pharagraffau 10 i 12 o Atodlen 4, ac Atodlen 18 iddi, a pharagraff 10(2), (3)(a) i (c) a (4) o Atodlen 8 i Ddeddf Partneriaeth Sifil 2004, O.S. 2019/1458 a 2022/1166.

(1) Annedd, sy'n eiddo i gorff a sefydlwyd at ddibenion elusennol yn unig, sydd heb ei meddiannu ac sydd wedi bod felly am lai na 6 mis ac a feddiannwyd ddiwethaf i hyrwyddo amcanion yr elusen.

(2) Wrth ystyried a yw annedd heb ei meddiannu am unrhyw gyfnod a bennir yn y Dosbarth hwn, mae unrhyw gyfnod unigol nad yw'n fwy na 6 wythnos, pan oedd wedi ei meddiannu, i'w ddiystyru.

Dosbarth C

(1) Annedd nad yw wedi ei meddiannu na'i dodrefnu ac sydd wedi bod felly am lai na 6 mis ers iddi gael ei meddiannu.

(2) Wrth ystyried a yw annedd heb ei meddiannu am unrhyw gyfnod a bennir yn y Dosbarth hwn, mae unrhyw gyfnod unigol nad yw'n fwy na 6 wythnos, pan oedd wedi ei meddiannu, i'w ddiystyru.

(3) Pan fo person ("P") yn prynu annedd ar 1 Ebrill 2026 neu ar ôl hynny sydd wedi bod yn esempt yn flaenorol o fewn y dosbarth hwn, bydd esemptiad 6 mis pellach yn gymwys os yw'r amodau a nodir ym mharagraff (1) wedi eu bodloni.

(4) Caiff awdurdod bilio ei gwneud yn ofynnol i P roi iddo dystiolaeth o'r pryniant ar ffurf trosglwyddiad cyfreithiol neu weithred berchnogaeth o'r gwerthwr (neu'r perchennog blaenorol) i P gan gynnwys, ar gyfer eiddo cofrestredig, gofnod o newid mewn perchnogaeth wedi ei gofnodi â Chofrestrfa Tir EF.

Dosbarth D

(1) Annedd sydd heb ei meddiannu—

(a) a fyddai, oni bai am ei gadw'n gaeth yn rhywle arall yn yr amgylchiadau a bennir yn rheoliad 9, yn unig breswylfa neu'n brif breswylfa person ("P") sy'n berchennog neu'n denant neu'n ddeiliad contract mewn perthynas â'r annedd, neu

(b) a oedd yn flaenorol yn unig breswylfa neu'n brif breswylfa P, os yw wedi ei gadw'n gaeth yn yr amgylchiadau hynny am y cyfnod llawn ers iddi beidio â bod felly.

(2) Ym mharagraff (1), mae annedd i'w hystyried yn annedd sydd heb ei meddiannu os yw ei hunig feddiannydd neu feddianwyr yn bersonau a gedwir yn gaeth yn rhywle arall yn yr amgylchiadau a grybwyllir.

Dosbarth E

Annedd sydd heb ei meddiannu a oedd yn flaenorol yn unig breswylfa neu'n brif breswylfa person sy'n berchennog neu'n denant neu'n ddeiliad contract mewn perthynas â'r annedd ac y mae ei unig breswylfa neu ei brif breswylfa, ers i'r annedd beidio â bod yn unig breswylfa neu'n brif breswylfa iddo, wedi bod yn rhywle arall yn yr amgylchiadau a bennir yn rheoliad 16 neu 17.

Dosbarth F

(1) Annedd sydd heb ei meddiannu sydd—

(a) wedi bod heb ei meddiannu ers dyddiad marwolaeth person ("yr ymadawedig"),

(b) yn bodloni un o'r amodau ym mharagraff (2), ac

(c) yn bodloni un o'r amodau a ganlyn—

(i) nid yw'r grant profiant na'r llythyrau gweinyddu mewn perthynas â'r ystad wedi eu cael ac nid yw ail flwydd-ddydd dyddiad y farwolaeth wedi mynd heibio, neu

(ii) mae dyddiad y grant profiant neu'r llythyrau gweinyddu mewn perthynas â'r ystad lai na 12 mis yn ôl.

(2) Yr amodau y cyfeirir atynt ym mharagraff (1)(b) yw (ond gweler hefyd baragraff (3))—

(a) roedd gan yr ymadawedig, ar ddyddiad ei farwolaeth, fuddiant rhydd-ddaliadol yn yr annedd, neu fuddiant lesddaliadol yn yr annedd a roddwyd am gyfnod o 6 mis neu fwy, a

(i) nid yw unrhyw berson yn berson cymhwysol mewn cysylltiad â'r annedd, neu

(ii) mae person yn berson cymhwysol mewn cysylltiad â'r annedd gan weithredu yn rhinwedd ei rôl fel ysgutor neu weinyddwr, ac nid oes unrhyw berson yn berson cymhwysol mewn unrhyw rinwedd arall, neu

(b) roedd yr ymadawedig yn denant neu'n ddeiliad contract mewn perthynas â'r annedd ar ddyddiad ei farwolaeth, ac mae ysgutor neu weinyddwr gan weithredu yn rhinwedd ei rôl felly yn atebol am rent neu, yn ôl y digwydd, ffi drwydded, am y diwrnod.

(3) Pan fo dyddiad marwolaeth yr ymadawedig cyn i'r Rheoliadau hyn ddod i rym, cymerir mai dyddiad y farwolaeth yw'r dyddiad y daw'r Rheoliadau hyn i rym.

Dosbarth G

Annedd sydd heb ei meddiannu—

(a) y mae ei meddiannaeth wedi ei gwahardd gan y gyfraith, neu

(b) sy'n parhau i fod heb ei meddiannu yn sgil cymryd camau o dan bwerau a roddir gan neu o dan Ddeddf Senedd y DU neu Ddeddf Senedd Cymru, gyda'r bwriad o wahardd ei meddiannu neu ei chaffael.

Dosbarth H

Annedd sydd heb ei meddiannu a ddelir at ddiben sicrhau ei bod ar gael i'w meddiannu gan weinidog unrhyw enwad crefyddol fel preswylfa i gyflawni dyletswyddau ei swydd ohoni oni bai ei bod wedi bod yn annedd am gyfnod parhaus o 12 mis neu fwy sy'n dod i ben â'r diwrnod o dan sylw.

Dosbarth I

Annedd sydd heb ei meddiannu a oedd yn flaenorol yn unig breswylfa neu'n brif breswylfa i berson sy'n berchennog neu'n denant neu'n ddeiliad contract mewn perthynas â'r annedd ac y mae ei unig breswylfa neu ei brif breswylfa, ers i'r annedd beidio â bod yn unig breswylfa neu'n brif breswylfa iddo, at ddiben cael gofal personol sydd ei angen arno oherwydd henaint, anabledd, salwch, dibyniaeth ar alcohol neu gyffuriau yn y gorffennol neu yn y presennol neu anhwylder meddwl yn y gorffennol neu yn y presennol, wedi bod mewn man arall (heb fod yn ysbyty o fewn ystyr rheoliad 16 neu gartref gofal, ysbyty annibynnol neu hostel o fewn ystyr rheoliad 17).

Dosbarth J

Annedd sydd heb ei meddiannu a oedd yn flaenorol yn unig breswylfa neu'n brif breswylfa person sy'n berchennog neu'n denant neu'n ddeiliad contract mewn

perthynas â'r annedd ac y mae ei unig breswylfa neu ei brif breswylfa, ers i'r annedd beidio â bod yn unig breswylfa neu'n brif breswylfa iddo, wedi bod mewn man arall at ddiben darparu gofal personol, neu ddarparu gwell gofal personol, i berson sydd angen gofal o'r fath oherwydd henaint, anabledd, salwch, dibyniaeth ar alcohol neu gyffuriau yn y gorffennol neu yn y presennol neu anhwylder meddwl yn y gorffennol neu yn y presennol.

Dosbarth K

Annedd sydd heb ei meddiannu—

(a) a feddiannwyd ddiwethaf fel unig breswylfa neu brif breswylfa person cymhwysol ("y meddiannydd diwethaf"), a

(b) y mae pob person cymhwysol mewn perthynas â hi yn fyfyriwr a naill ai—

(i) wedi bod yn fyfyriwr drwy gydol y cyfnod ers i'r meddiannydd diwethaf beidio â meddiannu'r annedd fel ei unig breswylfa neu ei brif breswylfa, neu

(ii) wedi dod yn fyfyriwr o fewn 6 wythnos i'r diwrnod ers i'r meddiannydd diwethaf beidio â meddiannu'r annedd fel ei unig breswylfa neu ei brif breswylfa.

Dosbarth L

Annedd sydd heb ei meddiannu pan fo morgeisai yn ei meddu â morgais.

Dosbarth M

Annedd sy'n cynnwys neuadd breswyl a ddarperir yn bennaf i letya myfyrwyr sydd—

(a) yn eiddo i sefydliad addysgol rhagnodedig, neu'n cael ei rheoli gan sefydliad addysgol rhagnodedig o fewn ystyr Atodlen 3, neu sydd yn eiddo i gorff a sefydlwyd at ddibenion elusennol addysgol yn unig neu'n cael ei reoli gan gorff a sefydlwyd at ddibenion elusennol addysgol yn unig, neu

(b) yn destun cytundeb sy'n caniatáu i sefydliad o'r fath enwebu'r mwyafrif o bersonau sydd i feddiannu'r llety fel y'i darperir.

Dosbarth N

(1) Annedd sydd—

(a) wedi ei meddiannu gan un neu ragor o breswylwyr, y mae pob un ohonynt yn bersonau perthnasol, neu

(b) wedi ei meddiannu fel llety yn ystod y tymor gan un neu ragor o breswylwyr, y mae pob un ohonynt yn bersonau perthnasol.

(2) Ym mharagraff (1)—

(a) ystyr "person perthnasol" yw—

(i) myfyriwr;

(ii) priod, partner sifil neu ddibynnydd i fyfyriwr sydd ym mhob achos yn berson nad yw'n ddinesydd Prydeinig ac sydd wedi ei atal, gan delerau ei ganiatâd i ddod i mewn i'r Deyrnas Unedig neu i aros ynddi, rhag cymryd cyflogaeth â thâl neu hawlio budd-daliadau;

(iii) person y mae rheoliad 15 (personau sy'n ymadael â'r ysgol a'r coleg) yn gymwys iddo;

(iv) pan fo preswylwyr eraill yn yr annedd sy'n dod o fewn paragraff (i), (ii) neu (iii), person Wcreinaidd perthnasol;

(b) mae annedd i'w hystyried yn annedd sydd wedi ei meddiannu gan berson perthnasol fel llety tymor yn ystod unrhyw wyliau pan—

(i) bod ganddo fuddiant rhydd-ddaliadol neu lesddaliadol yn yr annedd gyfan neu unrhyw ran ohoni, neu drwydded i feddiannu'r annedd gyfan neu unrhyw ran ohoni, a

(ii) ei fod wedi defnyddio'r annedd fel llety yn ystod y tymor neu ei fod yn bwriadu defnyddio'r annedd fel llety yn ystod y tymor.

Dosbarth O

Annedd y mae'r Ysgrifennydd Gwladol dros Amddiffyn yn berchen arni, ac a ddelir at ddiben darparu llety i'r lluoedd arfog ac eithrio llety ar gyfer lluoedd ar ymweliad o fewn ystyr adran 12 o Ddeddf Lluoedd ar Ymweliad 1952.

Dosbarth P

Annedd y mae gan o leiaf un person, sy'n berson cymhwysol, mewn cysylltiad â hi gysylltiad perthnasol â llu ar ymweliad, o fewn ystyr adran 12 o Ddeddf Lluoedd ar Ymweliad 1952, ar y diwrnod hwnnw.

Dosbarth Q

Annedd sydd heb ei meddiannu y mae person yn berson cymhwysol mewn perthynas â hi yn rhinwedd ei rôl fel ymddiriedolwr mewn methdaliad o dan Ddeddf Ansolfedd 1986(**69**).

Dosbarth R

Annedd sy'n cynnwys llain neu angorfa nad yw'n cael ei meddiannu gan garafán neu gwch.

Dosbarth S

Annedd sy'n cael ei meddiannu gan berson neu bersonau 17 oed neu'n iau yn unig neu un neu ragor o bersonau o'r fath ynghyd ag un neu ragor o bersonau Wcreinaidd perthnasol.

Dosbarth T

Annedd sydd heb ei meddiannu—

(a) sy'n ffurfio rhan o eiddo sengl sy'n cynnwys annedd arall, a

(b) na chaniateir ei gosod ar wahân i'r annedd arall honno heb dorri rheolaeth gynllunio o fewn ystyr "a breach of planning control" yn adran 171A o Ddeddf Cynllunio Gwlad a Thref 1990(**70**).

Dosbarth U

(1) Annedd nad yw ond wedi ei meddiannu gan—

(a) un neu ragor o bersonau sy'n agored i amhariad gwybyddol sylweddol, neu

(b) un neu ragor o bersonau sy'n agored i amhariad gwybyddol sylweddol, ynghyd ag un neu ragor o bersonau perthnasol.

(2) Ym mharagraff (1)—

mae i "amhariad gwybyddol sylweddol" ("*significant cognitive impairment*") yr ystyr a roddir yn rheoliad 10(2);

ystyr "person perthnasol" ("relevant person") yw—

(**69**) 1986 p. 45.

(**70**) 1990 p. 8. Mewnosodwyd adran 171A gan adran 4(1) o Ddeddf Cynllunio a Digolledu 1991 (p. 34). Mae diwygiadau eraill i adran 171A nad ydynt yn berthnasol i'r Rheoliadau hyn.

(a) myfyriwr;

(b) priod, partner sifil neu ddibynnydd i fyfyriwr sydd ym mhob achos yn berson nad yw'n ddinesydd Prydeinig ac sydd wedi ei atal, gan delerau ei ganiatâd i ddod i mewn i'r Deyrnas Unedig neu i aros ynddi, rhag cymryd cyflogaeth â thâl neu hawlio budd-daliadau;

(c) person y mae rheoliad 15 (personau sy'n ymadael â'r ysgol a'r coleg) yn gymwys iddo;

(d) person Wcreinaidd perthnasol.

Dosbarth V

(1) Annedd y mae o leiaf un person, sy'n berson cymhwysol, mewn cysylltiad â hi yn bodloni'r amodau a nodir ym mharagraffau (2) i (4).

(2) Mae'r person yn dod o fewn unrhyw un neu ragor o'r disgrifiadau canlynol—

(a) person y rhoddir breintiau ac imiwneddau iddo gan adran 2 o Ddeddf Breintiau Diplomyddol 1964;

(b) person y rhoddir breintiau a breinryddidau iddo o dan baragraff 5(1) o Ran 2 o'r Atodlen i Ddeddf Ysgrifenyddiaeth y Gymanwlad 1966;

(c) person y rhoddir breintiau a breinryddidau iddo gan adran 1 o Ddeddf Cysylltiadau Consylaidd 1968;

(d) person sydd, mewn perthynas ag unrhyw sefydliad a bennir mewn Gorchymyn yn y Cyfrin Gyngor a wneir o dan adran 1(2) o Ddeddf Sefydliadau Rhyngwladol 1968, o fewn dosbarth o bersonau a grybwyllir yn adran 1(3) o'r Ddeddf honno y mae'r Gorchymyn perthnasol yn ymestyn rhyddhad rhag ardrethi iddo fel y pennir ym mharagraff 9 o Atodlen 1 i'r Ddeddf honno;

(e) person y rhoddir breintiau a breinryddidau iddo gan erthygl 3 neu 4 o Orchymyn Gwledydd y Gymanwlad a Gweriniaeth Iwerddon (Imiwneddau a Breintiau) 1985;

(f) person sy'n bennaeth unrhyw swyddfa a sefydlwyd fel y disgrifir yn adran 1(1) o Ddeddf Swyddfa Economaidd a Masnach Hong Kong 1996.

(3) Nid yw'r person yn dod o fewn unrhyw un neu ragor o'r disgrifiadau a ganlyn—

(a) dinesydd Prydeinig o fewn ystyr "British citizen" yn Rhan 1 o Ddeddf Cenedligrwydd Prydeinig 1981;

(b) person o dan amddiffyniad Prydain o fewn ystyr "British protected persons" yn adran 38 o'r Ddeddf honno;

(c) dinesydd tiriogaeth dramor Brydeinig o fewn ystyr "British overseas territories citizen" yn Rhan 2 o'r Ddeddf honno;

(d) Gwladolyn Prydeinig (Tramor) neu ddinesydd Tramor Prydeinig o fewn ystyr "British National (Overseas)" a "British Overseas citizen" yn y drefn honno yn adran 50(1) o'r Ddeddf honno;

(e) deiliad Prydeinig o fewn ystyr "British subject" yn Rhan 4 o'r Ddeddf honno;

(f) preswylydd parhaol o'r Deyrnas Unedig.

(4) Nid oes unrhyw annedd arall yn y Deyrnas Unedig sy'n brif breswylfa'r person hwnnw, neu yn brif breswylfa y person hwnnw yn y Deyrnas Unedig.

Dosbarth W

(1) Annedd sy'n ffurfio rhan o eiddo sengl sy'n cynnwys o leiaf un annedd arall ac sy'n unig neu'n brif breswylfa perthynas dibynnol i berson sy'n preswylio yn yr annedd arall honno neu un o'r anheddau eraill hynny.

(2) Ym mharagraff (1), ystyrir bod perthynas yn ddibynnol os yw'n—

(a) 65 oed neu'n hŷn,

(b) agored i amhariad gwybyddol sylweddol o fewn ystyr rheoliad 10(2), neu

(c) anabl mewn modd sylweddol a pharhaol (pa un a yw hynny drwy salwch, anaf, anffurfiad cynhenid neu fel arall).

(3) Ym mharagraff (1), ystyrir bod person yn berthynas i rywun arall os (ond gweler paragraff (4))—

(a) yw'n briod neu'n bartner sifil i'r person hwnnw;

(b) yw'n rhiant, plentyn, nain neu fam-gu, taid neu dad-cu, ŵyr neu wyres, brawd, chwaer, ewythr neu fodryb, nai neu nith, hen nain neu hen fam-gu, hen daid neu hen dad-cu, gorwyr neu orwyres, hen ewythr neu hen fodryb, gor-nai neu or-nith i'r person hwnnw;

(c) os yw'n hen hen nain neu hen hen fam-gu, hen hen daid neu hen hen dad-cu, gororwyr neu ororwyres, hen hen ewythr neu hen hen fodryb, goror-nai neu oror-nith y person hwnnw.

(4) Mae'r paragraff hwn yn gymwys at ddibenion penderfynu a ystyrir bod person yn berthynas i rywun arall ym mharagraff (1)—

(a) mae perthynas drwy briodas neu bartneriaeth sifil i'w thrin fel perthynas waed;

(b) mae perthynas rhwng dau berson sy'n byw gyda'i gilydd fel pe baent yn bâr priod neu'n bartneriaid sifil i'w thrin fel perthynas drwy briodas neu bartneriaeth sifil;

(c) mae llysblentyn person i'w drin fel ei blentyn;

(d) mae plentyn partner sifil person ("A") i'w drin fel plentyn A.

Dosbarth X

(1) Annedd—

(a) a feddiennir gan un neu ragor o bersonau sy'n ymadael â gofal, a

(b) lle y mae pob preswylydd naill ai'n berson sy'n ymadael â gofal, yn berson perthnasol, neu'n berson sy'n agored i amhariad gwybyddol sylweddol.

(2) Ym mharagraff (1)—
mae i "amhariad gwybyddol sylweddol" ("*significant cognitive impairment*") yr ystyr a roddir yn rheoliad 10(2);
ystyr "person perthnasol" ("relevant person") yw—

(a) myfyriwr;

(b) priod, partner sifil neu ddibynnydd i fyfyriwr sydd ym mhob achos yn berson nad yw'n ddinesydd Prydeinig ac sydd wedi ei atal, gan

delerau ei ganiatâd i ddod i mewn i'r Deyrnas Unedig neu i aros ynddi, rhag cymryd cyflogaeth â thâl neu hawlio budd-daliadau;

(c) person y mae rheoliad 15 (personau sy'n ymadael â'r ysgol a'r coleg) yn gymwys iddo;

(d) person Wcreinaidd perthnasol;

"person sy'n ymadael â gofal" ("*care leaver*") yw person sy'n bodloni'r disgrifiad yn rheoliad 24.

Dosbarth Y

(1) Annedd sy'n lloches a ddarperir neu a gomisiynir gan awdurdod lleol a ddefnyddir yn gyfan gwbl neu'n bennaf i letya dros dro ac mewn argyfwng bersonau sydd wedi bod yn destun unrhyw ffurf ar gam-drin, cam-drin domestig, trais ar sail rhywedd neu drais rhywiol.

(2) Ym mharagraff (1), mae i "cam-drin", "cam-drin domestig", "trais ar sail rhywedd" a "trais rhywiol" yr ystyron a roddir yn adran 24(1) o Ddeddf Trais yn erbyn Menywod, Cam-drin Domestig a Thrais Rhywiol (Cymru) 2015(**71**).

RHAN 6

DIWYGIADAU A DIRYMIADAU CANLYNIADOL

Diwygiadau a dirymiadau canlyniadol

30. Mae Atodlen 4 yn cynnwys diwygiadau a dirymiadau canlyniadol.

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

(**71**) 2015 dccc 3.

ATODLEN 1

Rheoliad 7

Anheddau sy'n gysylltiedig â swyddi

1.—(1) Mae annedd yn gysylltiedig â swydd i berson os yw'n cael ei darparu ar ei gyfer oherwydd ei gyflogaeth, neu os yw'n cael ei darparu ar gyfer ei briod neu bartner sifil oherwydd cyflogaeth ei briod neu bartner sifil, mewn unrhyw un neu ragor o'r achosion a ganlyn (ond gweler is-baragraff (2))—

(a) pan fo'n angenrheidiol i gyflawni dyletswyddau ei gyflogaeth yn briodol y dylai'r cyflogai breswylio yn yr annedd;

(b) pan fo'r annedd yn cael ei darparu er mwyn cyflawni dyletswyddau ei gyflogaeth yn well a'i bod yn arferol i gyflogwyr ddarparu anheddau i gyflogeion sy'n ymgymryd â'r math hwnnw o gyflogaeth;

(c) pan fo, oherwydd bygythiad arbennig i ddiogelwch y cyflogai, drefniadau diogelwch arbennig ar waith a bod y cyflogai yn preswylio yn yr annedd fel rhan o'r trefniadau hynny.

(2) Os darperir yr annedd gan gwmni a bod y cyflogai yn gyfarwyddwr yn y cwmni hwnnw neu gwmni cysylltiedig nid yw annedd yn gysylltiedig â swydd ond yn yr achos a ddisgrifir yn is-baragraff (1)(a) neu (b) os—

(a) yw'r gyflogaeth fel cyfarwyddwr sy'n gweithio'n llawnamser,

(b) nad yw'r cwmni yn cynnal masnach ac nad yw ei swyddogaethau yn cynnwys, yn gyfan gwbl neu'n bennaf, ddal buddsoddiadau neu eiddo arall, neu

(c) yw'r cwmni wedi ei sefydlu at ddibenion elusennol yn unig.

2.—(1) Mae annedd yn gysylltiedig â swydd i berson os yw'n ofynnol i'r person hwnnw neu ei briod neu bartner sifil, o dan gontract a ddisgrifir yn is-baragraff (3), fyw yn yr annedd honno (ond gweler is-baragraff (2)).

(2) Nid yw is-baragraff (1) yn gymwys os yw'r annedd o dan sylw yn cael ei darparu yn gyfan gwbl neu'n rhannol gan unrhyw berson neu bersonau eraill y mae'r person neu ei briod neu bartner sifil yn cynnal masnach neu fusnes mewn partneriaeth ag ef neu hwy.

(3) Mae contract y mae is-baragraff (1) yn gymwys iddo yn gontract yr ymrwymir iddo hyd braich ac sy'n ei gwneud yn ofynnol i'r person o dan sylw neu ei briod neu bartner sifil (yn ôl y digwydd) gynnal masnach, proffesiwn neu alwedigaeth benodol mewn annedd a ddarperir gan berson arall ac i fyw mewn annedd a ddarperir gan y person arall hwnnw.

3. Yn yr Atodlen hon—

mae cwmni yn gwmni cysylltiedig cwmni arall os oes gan un ohonynt reolaeth o'r llall neu mae'r ddau o dan reolaeth yr un person;

mae i "cyfarwyddwr" a "cyfarwyddwr sy'n gweithio'n llawnamser", mewn perthynas â chorff corfforedig, yr un ystyr â "director" a "full-time working director" yn y drefn honno ag yn adran 67 o Ddeddf Treth Incwm (Enillion a Phensiynau) 2003(**72**) mewn perthynas â'r cod budd-daliadau;

(**72**) 2003 p. 1.

mae i “rheolaeth” yr un ystyr â “control”, mewn perthynas â chorff corfforedig, ag a roddir yn adran 995 o Ddeddf Treth Incwm 2007(**73**).

ATODLEN 2

Rheoliadau 2 a 15(3)(a)

Prentisiaid, myfyrwyr a myfyrwyr nyrsio

RHAN 1

Prentisiaid

1.—(1) Mae person yn brentis ar ddiwrnod penodol os ar y diwrnod hwnnw mae—

(a) wedi ei gyflogi at ddiben dysgu crefft, busnes, proffesiwn, swydd, cyflogaeth neu alwedigaeth gan gael cyflog neu lwfans neu'r ddau, nad ydynt yn fwy na'r gyfradd fesul awr a nodir yn rheoliad 4A(1)(c) neu (d) o Reoliadau'r Isafswm Cyflog Cenedlaethol 2015(**74**), a

(b) at y diben hwnnw, yn ymgymryd â rhaglen hyfforddi sy'n arwain at gymhwyster a ddyfernir gan gorff—

(i) a gydnabyddir gan y Swyddfa Rheoleiddio Cymwysterau ac Arholiadau o dan adran 132 o Ddeddf Prentisiaethau, Sgiliau, Plant a Dysgu 2009(**75**) mewn cysylltiad â'r cymhwyster, neu

(ii) a gydnabyddir gan Cymwysterau Cymru o dan Ran 3 o Ddeddf Cymwysterau Cymru 2015(**76**).

(2) Yn is-baragraff (1)(b), mae person yn ymgymryd â rhaglen ar ddiwrnod penodol os yw'r diwrnod o fewn y cyfnod perthnasol ar gyfer y rhaglen honno.

RHAN 2

Myfyrwyr

Cynorthwyydd iaith dramor

2. Mae person yn gynorthwyydd iaith dramor ar ddiwrnod penodol os—

(a) ar y diwrnod y mae wedi ei gofrestru gyda'r British Council(**77**) fel cynorthwyydd iaith dramor, a

(b) mae'r diwrnod o fewn cyfnod ei benodiad fel cynorthwyydd iaith dramor mewn ysgol neu sefydliad addysgol rhagnodedig o fewn ystyr Atodlen 3.

Cwrs addysg llawnamser

3.—(1) Mae person yn ymgymryd â chwrs addysg llawnamser ar ddiwrnod penodol os—

(**73**) 2007 p. 3.
(**74**) O.S. 2015/621. Mewnosodwyd rheoliad 4A gan O.S. 2016/68. Diwygiwyd paragraff (1)(c) a (d) gan O.S. 2025/401.
(**75**) 2009 p. 22. Diwygiwyd adran 132 gan adran 35(2) o Ddeddf Cymwysterau Cymru 2015 (dccc 5).
(**76**) 2015 dccc 5. Gweler Rhan 2 ar gyfer sefydlu'r corff corfforedig Cymwysterau Cymru.
(**77**) Mae'r British Council yn gorff elusennol sydd wedi ei gofrestru yng Nghymru a Lloegr (rhif 209131) a'r Alban (SC037733) ac mae'n gorff cyhoeddus anadrannol gweithredol a noddir gan y Swyddfa Dramor, y Gymanwlad a Datblygu.

(a) ar y diwrnod y mae wedi ei gofrestru at ddiben ymgymryd â chwrs o'r fath gyda sefydliad addysgol rhagnodedig o fewn ystyr Atodlen 3, a

(b) mae'r diwrnod o fewn y cyfnod sy'n dechrau â'r diwrnod y mae'n dechrau'r cwrs ac yn gorffen â'r diwrnod y mae'n peidio ag ymgymryd ag ef.

(2) Mae person i'w ystyried fel ei fod yn peidio ag ymgymryd â chwrs addysg o dan is-baragraff (1)(b) os yw wedi ei gwblhau, wedi rhoi'r gorau iddo neu nad yw'r sefydliad addysgol yn caniatáu iddo ymgymryd ag ef mwyach.

4.—(1) Mae cwrs addysg llawnamser, yn ddarostyngedig i is-baragraffau (2) a (3), yn un—

(a) sy'n bodoli am o leiaf un flwyddyn academaidd y sefydliad addysgol o dan sylw neu, yn achos sefydliad addysgol nad oes ganddo flynyddoedd academaidd, am o leiaf un flwyddyn galendr;

(b) y mae'r sefydliad addysgol o dan sylw, mewn perthynas â'r cwrs, fel arfer yn ei gwneud yn ofynnol i bersonau sy'n ymgymryd ag ef ymgymryd â chyfnodau astudio, dysgu neu brofiad gwaith (pa un ai ar fangre'r sefydliad neu fel arall)—

(i) sy'n para o leiaf 24 o wythnosau ym mhob blwyddyn academaidd neu galendr (yn ôl y digwydd) y mae'n bodoli ynddi, a

(ii) sydd gyda'i gilydd yn cyfateb ym mhob blwyddyn academaidd neu galendr o'r fath i gyfartaledd o 21 o oriau'r wythnos o leiaf.

(2) Wrth benderfynu a yw cwrs yn dod o fewn y diffiniad yn is-baragraff (1)—

(a) wrth gymhwyso paragraff (b) o'r diffiniad hwnnw, mae person i'w drin fel person sy'n ymgymryd â phrofiad gwaith ar unrhyw adeg os, fel rhan o gwricwlwm y cwrs—

(i) y mae mewn man cyflogaeth ac yn darparu gwasanaethau o dan ei gontract cyflogaeth, neu

(ii) y mae mewn man lle y mae masnach, busnes, proffesiwn neu alwedigaeth arall sy'n berthnasol i destun y cwrs yn cael ei gynnal, ac mae yno at ddibenion magu profiad o'r fasnach honno, y busnes hwnnw, y proffesiwn hwnnw neu'r alwedigaeth arall honno, ac mae cyfeiriadau yn is-baragraff (3) at gyfnodau o brofiad gwaith i'w dehongli yn unol â hynny;

(b) wrth gymhwyso paragraff (b) o'r diffiniad hwnnw—

(i) mae'r flwyddyn galendr gyntaf i'w thrin fel un sy'n dechrau â'r diwrnod y mae'r cwrs yn dechrau, ac mae blynyddoedd calendr dilynol (os oes rhai) i'w trin fel rhai sy'n dechrau ar flwydd-ddydd y diwrnod hwnnw;

(ii) mewn perthynas â chwrs sy'n dechrau rhan o'r ffordd drwy flwyddyn academaidd y sefydliad addysgol o dan sylw, mae'r flwyddyn academaidd i'w thrin fel un sy'n dechrau ar ddechrau'r tymor y mae'r cwrs yn dechrau, ac mae blynyddoedd academaidd dilynol (os oes rhai) i'w trin fel rhai sy'n dechrau ar ddechrau'r tymhorau cyfatebol yn y blynyddoedd hynny;

(iii) mewn perthynas â chwrs sy'n bodoli (neu sy'n cael ei drin fel un sy'n bodoli) heblaw am nifer o flynyddoedd academaidd neu galendr cyflawn (yn ôl y digwydd), mae unrhyw ran o'r cwrs sy'n para am lai na blwyddyn gyflawn i'w diystyru.

(3) Ac eithrio yn achos cwrs ar gyfer hyfforddiant cychwynnol athrawon mewn ysgolion, nid yw cwrs i'w drin fel cwrs addysg llawnamser os yw'r cyfanswm ar gyfer y cwrs yn ei gyfanrwydd o'r holl gyfnodau o brofiad gwaith y mae fel arfer yn ofynnol ymgymryd â hwy fel rhan ohono yn fwy na chyfanswm yr holl gyfnodau astudio neu ddysgu nad ydynt

yn gyfystyr â phrofiad gwaith sy'n ofynnol fel arfer felly (gan ystyried at y diben hwn unrhyw gyfnod astudio, dysgu neu brofiad gwaith mewn blwyddyn rannol a fyddai'n cael ei ddiystyru o dan is-baragraff (2)(b)(iii)).

Cwrs addysg cymhwysol

5.—(1) Mae person i'w ystyried yn berson sy'n ymgymryd â chwrs addysg cymhwysol ar ddiwrnod penodol os ar y diwrnod hwnnw—

(a) mae'n 19 oed neu'n iau,

(b) nid yw'n ymgymryd â chwrs addysg llawnamser o fewn ystyr paragraffau 3 a 4, ac

(c) mae'r nifer perthnasol o oriau'r wythnos ar gyfer y cwrs hwnnw, neu, os yw'n ymgymryd â 2 neu ragor o gyrsiau cymhwysol gyda'r un sefydliad, gyfanswm y nifer perthnasol o oriau'r wythnos, yn fwy na 12.

(2) Mae person yn ymgymryd â chwrs ar ddiwrnod penodol yn is-baragraff (1) os—

(a) yw'r diwrnod yn dod o fewn y cyfnod perthnasol ar gyfer y cwrs hwnnw, a

(b) nad yw'n brentis.

(3) Mewn perthynas â chwrs addysg cymhwysol, ystyr "y nifer perthnasol o oriau'r wythnos" yw'r nifer cyfartalog o oriau yr wythnos y byddai'n ofynnol i berson sy'n ymgymryd ag ef eu cyflawni fel arfer, yn y cyfnod y mae'r cwrs yn bodoli, ar weithgareddau perthnasol o fewn ystyr paragraff 6 (ac eithrio, at ddiben cyfrifo'r cyfartaledd hwnnw, unrhyw gyfnod o wyliau).

6.—(1) Mae cwrs addysg cymhwysol yn un—

(a) sy'n bodoli am fwy na 3 mis,

(b) nad yw'n gwrs addysg uwch,

(c) y mae'r dysgu mewn cysylltiad ag ef yn digwydd yn bennaf drwy gyfrwng nad yw'n ohebiaeth,

(d) nas ymgymerir ag ef o ganlyniad i swydd neu gyflogaeth a ddelir gan y person o dan sylw, ac

(e) y mae'r gweithgareddau perthnasol (i'r graddau y maent yn cael eu cyflawni fel arfer o dan y cwrs ar adegau penodol) mewn cysylltiad ag ef fel arfer yn cael eu cyflawni'n bennaf rhwng 8.00am a 5.30pm.

(2) Yn is-baragraff (1)—

ystyr "cwrs addysg uwch" ("*course of higher education*") yw unrhyw gwrs o ddisgrifiad a restrir yn Atodlen 6 i Ddeddf Diwygio Addysg 1988(**78**) neu gwrs sy'n darparu cymhwyster (gan gynnwys cymhwyster proffesiynol) sy'n cyfateb i gymhwyster (neu ran o gymhwyster) a enillir o unrhyw gyrsiau o ddisgrifiad a restrir yn Atodlen 6 i'r Ddeddf honno;

ystyr "gweithgareddau perthnasol" ("*relevant activities*") yw cael hyfforddiant, ymgymryd ag astudiaethau o dan oruchwyliaeth neu arholiad, a chymryd rhan (fel rhan o gwricwlwm y cwrs) mewn unrhyw ymarfer o dan oruchwyliaeth, arbrawf o dan oruchwyliaeth, prosiect o dan oruchwyliaeth neu waith ymarferol o dan oruchwyliaeth.

(**78**) 1988 p. 40.

RHAN 3

Myfyrwyr nyrsio

7.—(1) Mae person yn fyfyriwr nyrsio ar ddiwrnod penodol os, ar y diwrnod hwnnw, y mae'n ymgymryd â chwrs a fyddai (o'i gwblhau'n llwyddiannus) yn arwain at gofrestriad cyntaf yn y Rhan i Nyrsys neu'r Rhan i Fydwragedd o'r gofrestr a gedwir gan y Cyngor Nyrsio a Bydwreigiaeth o dan erthygl 5 o Orchymyn Nyrsio a Bydwreigiaeth 2001(**79**).

(2) Ystyrir bod person yn ymgymryd â chwrs yn y paragraff hwn ar ddiwrnod penodol os yw'r diwrnod o fewn y cyfnod perthnasol ar gyfer y cwrs hwnnw.

RHAN 4

Dehongli

8. Yn yr Atodlen hon, ystyr y cyfnod perthnasol ar gyfer cwrs neu raglen yw'r cyfnod sy'n dechrau â'r diwrnod y mae person yn dechrau'r cwrs hwnnw neu'r rhaglen honno ac yn dod i ben â'r diwrnod ("y diwrnod olaf") y mae'n ei gwblhau neu'n ei chwblhau, yn rhoi'r gorau iddo neu iddi neu'n cael ei ollwng ohono neu ohoni (gan gynnwys unrhyw gyfnodau o wyliau rhwng tymhorau a chyn y diwrnod olaf).

ATODLEN 3

Rheoliadau 2 a 29 a pharagraff 3(1)(a) o Atodlen 2

Sefydliadau addysgol rhagnodedig

Sefydliadau ar gyfer myfyrwyr a myfyrwyr nyrsio

1. Yn ddarostyngedig i baragraff 2, mae sefydliad yn sefydliad addysgol rhagnodedig yn yr Atodlen hon os yw'n—

(a) sefydliad yn y sector addysg bellach o fewn ystyr "further education sector" yn adran 91(3)(**80**) o Ddeddf Addysg Bellach ac Uwch 1992, neu

(b) sefydliad yn y sector addysg uwch o fewn ystyr "higher education sector" yn adran 91(5)(**81**) o'r Ddeddf honno.

2. Nid yw sefydliad hyfforddi yn y Weinyddiaeth Amddiffyn ar gyfer y lluoedd arfog yn sefydliad addysgol rhagnodedig yn yr Atodlen hon.

(**79**) O.S. 2002/253, a ddiwygiwyd gan O.S. 2008/838 a 2009/1182.
(**80**) 1992 p. 13. Diwygiwyd adran 91(3) gan baragraff 13(2) o Atodlen 8 i Ddeddf Prentisiaethau, Sgiliau, Plant a Dysgu 2009 (p. 22).
(**81**) Diwygiwyd adran 91(5) gan baragraff 4(2) o'r Atodlen i Ddeddf Addysg Uwch (Cymru) 2015 (dccc 1) ac O.S. 2019/1027.

ATODLEN 4

Rheoliad 30

Diwygiadau a dirymiadau canlyniadol

Diwygio Gorchymyn y Dreth Gyngor (Diystyriadau Disgownt) 1992

1.—(1) Mae Gorchymyn y Dreth Gyngor (Diystyriadau Disgownt) 1992(**82**) wedi ei ddiwygio fel a ganlyn.

(2) Yn erthygl 1—

(a) yn yr enw, ar ôl "commencement" mewnosoder ", application";

(b) ar ôl paragraff (2) mewnosoder—

"(3) This Order applies in relation to England."

(3) Yn erthygl 5(2) hepgorer y geiriau "in England and Wales".

(4) Yn Atodlen 1 hepgorer paragraff 1(1)(b)(iii).

(5) Yn Atodlen 2, ym mharagraff 2, yn y diffiniad o "relevant territory" hepgorer "Wales,".

Diwygio Rheoliadau'r Dreth Gyngor (Gweinyddu a Gorfodi) 1992

2.—(1) Mae Rheoliadau'r Dreth Gyngor (Gweinyddu a Gorfodi) 1992(**83**) wedi eu diwygio fel a ganlyn.

(2) Yn rheoliad 1(2)—

(a) ar ôl y diffiniad o "the Act" mewnosoder—

""the 2026 Regulations" means the Council Tax (Discounts, Disregards and Exemptions (Wales) Regulations 2026;";

(b) yn y diffiniad o "discount", fel y mae'n gymwys o ran Cymru, yn lle "section 11 or section 12" rhodder "section 11E(1) or 11F(2)";

(c) hepgorer y diffiniad o "Exempt Dwellings Order" fel y mae'n gymwys o ran Cymru;

(d) yn y diffiniad o "exempt dwelling", fel y mae'n gymwys o ran Cymru, yn lle "Exempt Dwellings Order" rhodder "the 2026 Regulations".

(3) Yn rheoliad 7(3A), ar ôl "the Exempt Dwellings Order" mewnosoder "or regulation 29 of the 2026 Regulations".

(4) Yn rheoliad 10(6)(a), ar ôl "the Exempt Dwellings Order" mewnosoder "or regulation 29 of the 2026 Regulations".

(**82**) O.S. 1992/548, a ddiwygiwyd gan O.S. 1994/543, 1995/619, 1996/636, 1997/656, 2013/388, 2013/680, 2013/638 (Cy. 71), a 2013/1048 (Cy. 110). Mae offerynnau diwygio ond nid yw'r un ohonynt yn berthnasol i'r Rheoliadau hyn.

(**83**) O.S. 1992/613, a ddiwygiwyd gan O.S. 1992/3008, 2004/785 (Cy. 82), 2013/62 (Cy. 13) a 2014/129 (Cy. 17). Mae offerynnau diwygio eraill ond nid yw'r un ohonynt yn berthnasol i'r Rheoliadau hyn.

Diwygio Rheoliadau'r Dreth Gyngor (Darpariaethau Ychwanegol ar gyfer Diystyriadau Disgownt) 1992

3.—(1) Mae Rheoliadau'r Dreth Gyngor (Darpariaethau Ychwanegol ar gyfer Diystyriadau Disgownt) 1992(**84**) wedi eu diwygio fel a ganlyn.

(2) Yn rheoliad 1, ar ôl paragraff (2) mewnosoder—

"(3) These Regulations apply in relation to England."

(3) Hepgorer rheoliadau 4 a 5.

Diwygio Gorchymyn y Dreth Gyngor (Anheddau Esempt) 1992

4.—(1) Mae Gorchymyn y Dreth Gyngor (Anheddau Esempt) 1992(**85**) wedi ei ddiwygio fel a ganlyn.

(2) Yn erthygl 1—

(a) daw'r ddarpariaeth bresennol yn baragraff (1);

(b) ar ôl paragraff (1) mewnosoder—

"(2) This Order applies in relation to England."

(3) Yn erthygl 2—

(a) ym mharagraff (1) hepgorer y diffiniad o "contract-holder";

(b) ym mharagraff (3A) hepgorer "in England".

(4) Yn erthygl 3—

(a) yn Nosbarth D, ym mharagraff (1)(a), yn lle ", tenant or contract-holder" rhodder "or tenant";

(b) yn Nosbarth E, yn y geiriau agoriadol, yn lle ", tenant or contract-holder" rhodder "or tenant";

(c) yn Nosbarth F, ym mharagraff (2)(b), hepgorer "or contract-holder";

(d) yn Nosbarth I, yn y geiriau agoriadol, yn lle ", tenant or contract-holder" rhodder "or tenant";

(e) yn Nosbarth J, yn y geiriau agoriadol, yn lle ", tenant or contract-holder" rhodder "or tenant".

(5) Hepgorer "Class X".

Diwygio Rheoliadau'r Dreth Gyngor (Hysbysiadau Galw am Dalu) (Cymru) 1993

5.—(1) Mae Rheoliadau'r Dreth Gyngor (Hysbysiadau Galw am Dalu) (Cymru) 1993(**86**) wedi eu diwygio fel a ganlyn.

(2) Yn Atodlen 1—

(a) ym mharagraff 7(a), yn lle "section 11" rhodder "section 11E(1)";

(**84**) O.S. 1992/552, a ddiwygiwyd gan O.S. 2019/431 (Cy. 100), 2022/722 (Cy. 160) a 2023/154 (Cy. 23). Mae offerynnau diwygio eraill ond nid yw'r un ohonynt yn berthnasol i'r Rheoliadau hyn.

(**85**) O.S. 1992/558, a ddiwygiwyd gan O.S. 1992/2941, 1994/539, 1995/619, 1997/656, 1998/291, 1999/536, 2000/1025 (Cy. 61), 2004/2921 (Cy. 260), 2005/3302 (Cy. 256), 2019/432 (Cy. 101) 2022/722 (Cy. 160) a 2022/907 (Cy. 198). Mae offerynnau diwygio eraill ond nid yw'r un ohonynt yn berthnasol i'r Rheoliadau hyn.

(**86**) O.S 1993/255, a ddiwygiwyd gan O.S. 2004/460 (Cy. 45) a 2013/63 (Cy. 14). Mae offerynnau diwygio eraill ond nid yw'r un ohonynt yn berthnasol i'r Rheoliadau hyn.

(b) ym mharagraff 7(b), yn lle “a determination made under section 12 of the 1993 Act (discounts: special provision for Wales)” rhodder “a determination made under section 11F(2) of the 1992 Act”;

(c) ym mharagraff 8(a), yn lle “an amount equal to the appropriate percentage or (in relation to paragraph 7(a)) twice the appropriate percentage (as the case may be)” rhodder “an amount prescribed or calculated in relation to paragraph 7(a)”.

(3) Yn Atodlen 2—

(a) ym mharagraff 15(b)(ii), yn lle “section 11” rhodder “section 11E(1)”;

(b) ym mharagraff 15(b)(iii), yn lle “section 12” rhodder “section 11F(1)”;

(c) ym mharagraff 15(c), yn lle “section 12” rhodder “section 11F(1)”;

(d) ym mharagraff 15(c)(i), yn lle “subsection (3) or (4) of section 12 of the 1992 Act shall have effect in substitution for section 11(2)(a) of that Act” rhodder “section 11F(2) of the 1992 Act has effect in substitution of a discount prescribed or calculated under section 11E(1) of that Act”;

(e) ym mharagraff 15(c)(ii), hepgorer “equal to the appropriate percentage within the meaning of section 11(3) of that Act”.

Diwygio Rheoliadau Awdurdodau Lleol (Cyfrifo Sylfaen Treth Gyngor) (Cymru) 1995

6.—(1) Mae Rheoliadau Awdurdodau Lleol (Cyfrifo Sylfaen Treth Gyngor) (Cymru) 1995(**87**) wedi eu diwygio fel a ganlyn.

(2) Yn rheoliad 1(3), yn y diffiniad o “relevant percentage”, yn lle “discount under section 11 or 12” rhodder “discount under section 11E(1) or 11F(2)”.

(3) Yn rheoliad 3(5), yn lle “the Council Tax (Exempt Dwellings) Order 1992” rhodder “regulation 29 of the Council Tax (Discounts, Disregards and Exemptions) (Wales) Regulations 2026”.

Diwygio Gorchymyn y Dreth Gyngor (Anheddau Taladwy, Anheddau Esempt a Diystyru Gostyngiadau) (Diwygio) (Cymru) 2004

7. Yng Ngorchymyn y Dreth Gyngor (Anheddau Taladwy, Anheddau Esempt a Diystyru Gostyngiadau) (Diwygio) (Cymru) 2004(**88**), hepgorer erthyglau 3 a 4.

Diwygio Rheoliadau Awdurdodau Lleol (Cyfrifo Sylfaen Treth Gyngor) a’r Dreth Gyngor (Dosbarthau Rhagnodedig ar Anheddau) (Cymru) (Diwygio) 2004

8. Yn Rheoliadau Awdurdodau Lleol (Cyfrifo Sylfaen Treth Gyngor) a’r Dreth Gyngor (Dosbarthau Rhagnodedig ar Anheddau) (Cymru) (Diwygio) 2004(**89**), hepgorer rheoliad 8.

(**87**) O.S. 1995/2561, a ddiwygiwyd gan O.S. 2004/3094 (Cy. 268) a 2016/969 (Cy. 238). Mae offerynnau diwygio eraill ond nid yw’r un ohonynt yn berthnasol i’r Rheoliadau hyn.
(**88**) O.S. 2004/2921 (Cy. 260).
(**89**) O.S. 2004/3094 (Cy. 268).

Diwygio Gorchymyn Deddf Partneriaeth Sifil 2004 (Diwygiadau Canlyniadol i Is-ddeddfwriaeth) (Cymru) 2005

9. Yng Ngorchymyn Deddf Partneriaeth Sifil 2004 (Diwygiadau Canlyniadol i Is-ddeddfwriaeth) (Cymru) 2005(**90**), hepgorer paragraffau 7, 8 a 12 o'r Atodlen.

Diwygio Rheoliadau Cynlluniau Gostyngiadau'r Dreth Gyngor a Gofynion Rhagnodedig (Cymru) 2013

10.—(1) Mae Rheoliadau Cynlluniau Gostyngiadau'r Dreth Gyngor a Gofynion Rhagnodedig (Cymru) 2013 wedi eu diwygio fel a ganlyn.

(2) Yn Atodlen 1—

(a) ym mharagraff 3(8), yn lle paragraff (b) rhodder—

"(b) y mae Rhan 3 (diystyriadau) o Reoliadau'r Dreth Gyngor (Disgowntiau, Diystyriadau ac Esemptiadau) (Cymru) 2026(**91**) yn gymwys ond nid yw'r paragraff hwn yn gymwys i annibynnydd sy'n fyfyriwr o fewn ystyr Rhan 3 o'r Rheoliadau hynny ac Atodlen 2 iddynt;";

(b) ym mharagraff 40(4), yn lle "adran 11 neu 12" rhodder "adran 11E(1) neu 11F(2)".

(3) Yn Atodlen 6—

(a) ym mharagraff 5(8), yn lle paragraff (b) rhodder—

"(b) y mae Rhan 3 (diystyriadau) o Reoliadau'r Dreth Gyngor (Disgowntiau, Diystyriadau ac Esemptiadau) (Cymru) 2026 yn gymwys ond nid yw'r paragraff hwn yn gymwys i annibynnydd sy'n fyfyriwr o fewn ystyr Rhan 3 o'r Rheoliadau hynny ac Atodlen 2 iddynt;";

(b) ym mharagraff 46(4), yn lle "adran 11 neu 12" rhodder "adran 11(E)(1) neu 11F(2)".

Diwygio Rheoliadau Cynlluniau Gostyngiadau'r Dreth Gyngor (Cynllun Diofyn) (Cymru) 2013

11.—(1) Mae'r cynllun a nodir yn yr Atodlen i Reoliadau Cynlluniau Gostyngiadau'r Dreth Gyngor (Cynllun Diofyn) (Cymru) 2013(**92**) wedi ei ddiwygio fel a ganlyn.

(2) Ym mharagraff 28(8), yn lle paragraff (b) rhodder—

"(b) y mae Rhan 3 (diystyriadau) o Reoliadau'r Dreth Gyngor (Disgowntiau, Diystyriadau ac Esemptiadau) (Cymru) 2026 yn gymwys ond nid yw'r paragraff hwn yn gymwys i annibynnydd sy'n fyfyriwr o fewn ystyr Rhan 3 o'r Rheoliadau hynny ac Atodlen 2 iddynt;";

(3) Ym mharagraff 105(4), yn lle "adran 11 neu 12" rhodder "adran 11(E)(1) neu 11F(2)".

(**90**) O.S. 2005/3302 (Cy. 256).
(**91**) O.S.C. 2026/8.
(**92**) O.S. 2013/3035 (Cy. 303), a ddiwygiwyd gan O.S. 2014/66 (Cy. 6), O.S. 2014/513, O.S. 2014/825 (Cy. 83), O.S. 2014/852, O.S. 2015/44 (Cy. 3), O.S. 2015/971, O.S. 2016/50 (Cy. 21), O.S. 2017/46 (Cy. 20), O.S. 2018/14 (Cy. 7), O.S. 2019/11 (Cy. 5), O.S. 2020/16 (Cy. 2), O.S. 2021/34 (Cy. 9), O.S. 2022/51 (Cy. 19), O.S. 2022/634, O.S. 2022/1329, O.S. 2023/47 (Cy. 6), O.S. 2023/1071, O.S. 2024/56 (Cy. 16) a 2025/59 (Cy. 17).

Diwygio Rheoliadau Deddf Cymwysterau Cymru 2015 (Diwygiadau Canlyniadol) 2016

12. Yn Rheoliadau Deddf Cymwysterau Cymru 2015 (Diwygiadau Canlyniadol) 2016(**93**), hepgorer rheoliad 4.

Diwygio Rheoliadau'r Dreth Gyngor (Darpariaethau Ychwanegol ar gyfer Diystyriadau Disgownt) (Diwygio) (Cymru) 2019

13. Yn Rheoliadau'r Dreth Gyngor (Darpariaethau Ychwanegol ar gyfer Diystyriadau Disgownt) (Diwygio) (Cymru) 2019(**94**), hepgorer rheoliad 2(4).

Diwygio Gorchymyn y Dreth Gyngor (Anheddau Esempt) (Diwygio) (Cymru) 2019

14. Yng Ngorchymyn y Dreth Gyngor (Anheddau Esempt) (Diwygio) (Cymru) 2019(**95**), hepgorer erthygl 2.

Diwygio Rheoliadau Deddf Rhentu Cartrefi (Cymru) 2016 (Diwygiadau Canlyniadol i Is-ddeddfwriaeth) 2022

15. Yn Rheoliadau Deddf Rhentu Cartrefi (Cymru) 2016 (Diwygiadau Canlyniadol i Is-ddeddfwriaeth) 2022(**96**), hepgorer paragraff 12 o Atodlen 1.

Dirymiadau

16. Mae'r offerynnau statudol a ganlyn wedi eu dirymu—

(a) Rheoliadau'r Dreth Gyngor (Dosbarthau Rhagnodedig ar Anheddau) (Cymru) 1998(**97**);

(b) Gorchymyn Treth Gyngor (Anheddau Esempt) (Diwygio) (Cymru) 2000(**98**);

(c) Gorchymyn Treth Gyngor (Diystyru Gostyngiad) (Diwygio) (Cymru) 2003(**99**);

(d) Rheoliadau'r Dreth Gyngor (Dosbarthau Rhagnodedig ar Anheddau) (Cymru) (Diwygio) 2004(**100**);

(e) Gorchymyn y Dreth Gyngor (Diystyru Disgownt) (Diwygio) (Cymru) 2007(**101**);

(f) Gorchymyn y Dreth Gyngor (Diystyru Gostyngiadau) (Diwygio) (Cymru) 2010(**102**);

(g) Rheoliadau'r Dreth Gyngor (Dosbarthau Rhagnodedig ar Anheddau) (Cymru) (Diwygio) 2010(**103**);

(h) Gorchymyn y Dreth Gyngor (Diystyriadau Disgownt) (Diwygio) (Cymru) 2013(**104**);

(i) Gorchymyn y Dreth Gyngor (Diystyriadau Disgownt) (Diwygio Rhif 2) (Cymru) 2013(**105**);

(**93**) O.S. 2016/236 (Cy. 88).
(**94**) O.S. 2019/431 (Cy. 100).
(**95**) O.S. 2019/432 (Cy. 101).
(**96**) O.S. 2022/907 (Cy. 198).
(**97**) O.S 1998/105.
(**98**) O.S. 2000/1025 (Cy. 61).
(**99**) O.S. 2003/673 (Cy. 83).
(**100**) O.S. 2004/452 (Cy. 43).
(**101**) O.S. 2007/580 (Cy. 52).
(**102**) O.S. 2010/2448 (Cy. 211).
(**103**) O.S. 2010/612 (Cy. 58).
(**104**) O.S. 2013/638 (Cy. 71).
(**105**) O.S. 2013/1048 (Cy. 110).

(j) Rheoliadau'r Dreth Gyngor (Dosbarthau Rhagnodedig ar Anheddau) (Cymru) (Diwygio) 2017(**106**);

(k) Rheoliadau'r Dreth Gyngor (Diwygiadau sy'n Ymwneud â Diystyriadau Disgownt ac Anheddau Esempt) (Cymru) 2022(**107**);

(l) Rheoliadau'r Dreth Gyngor (Darpariaethau Ychwanegol ar gyfer Diystyriadau Disgownt) (Diwygio) (Cymru) 2023(**108**).

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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.

(**106**) O.S. 2017/42 (Cy. 18).
(**107**) O.S. 2022/722 (Cy. 160).
(**108**) O.S. 2023/154 (Cy. 23).

WELSH STATUTORY INSTRUMENTS

2026 No. 8

COUNCIL TAX, WALES

The Council Tax (Discounts, Disregards and Exemptions) (Wales) Regulations 2026

EXPLANATORY NOTE

(This note is not part of the Regulations)

These Regulations are made by the Welsh Ministers in exercise of their powers under the Local Government Finance Act 1992 ("the 1992 Act") and the Local Government Finance (Wales) Act 2024 ("the 2024 Act").

In particular, these Regulations revoke and consolidate provisions in sections 6, 9 and 11 of, and Schedule 1 to, the 1992 Act, the Council Tax (Discount Disregards) Order 1992, the Council Tax (Additional Provisions for Discount Disregards) Regulations 1992, the Council Tax (Exempt Dwellings) Order 1992 and the Council Tax (Prescribed Classes of Dwellings) (Wales) Regulations 1998. They also set out certain provisions in sections 6, 9 and 11 of, and Schedule 1 to, the 1992 Act.

Part 1 contains general and interpretation provisions.

Part 2 prescribes the amount of a council tax discount in relation to occupancy and particular classes of unoccupied dwellings. In particular they prescribe the amount of a discount where there is a single occupant of a dwelling, the amount of a discount where all occupants of a dwelling are disregarded (for which see Part 3), and particular dwelling related discounts.

Part 3 prescribes classes of persons who are disregarded for the purposes of a council tax discount under Part 2.

Part 4 prescribes exceptions (for some classes of persons who are disregarded for the purposes of a council tax discount) from being jointly and severally liable for council tax.

Part 5 prescribes exemptions from the liability to pay council tax in relation to particular classes of dwellings.

Part 6 introduces Schedule 4 which makes provision for consequential amendments and revocations.

Schedule 1 makes further provision for job-related dwellings.

Schedules 2 and 3 make further provision in relation to students and prescribed educational establishments.

Schedule 4 contains amendments and revocations which are consequential on these Regulations.

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 the Local Government Finance Reform Division, Welsh Government, Cathays Park, Cardiff, CF10 3NQ and is published on www.gov.wales.

2026 No. 8

COUNCIL TAX, WALES

The Council Tax (Discounts, Disregards and Exemptions) (Wales) Regulations 2026

Made *22 January 2026*

Coming into force in accordance with regulation 1(2)

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The Welsh Ministers make the following Regulations in exercise of the powers conferred on the Secretary of State by sections 4(3), 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 sections 6(4C)(b)(ii)(**3**) and 11E(1)(**4**) of that Act and section 22(1)(a) of the Local Government Finance (Wales) Act 2024(**5**).

In accordance with the Senedd approval procedure applied by sections 6(4D) and 11E(7) of the Local Government Finance Act 1992(**6**), a draft of this Welsh statutory instrument was laid before, and approved by resolution of, Senedd Cymru.

(**1**) 1992 c. 14. The power to make an order under section 4 of the Local Government Finance Act 1992 (c. 14) ("the 1992 Act") may be exercised to make regulations by virtue of section 39 of the Legislation (Wales) Act 2019 (anaw 4). See the definition of "prescribed" in section 116(1) of the 1992 Act. Section 113(1) and (2) were amended by section 80(4) and (5) of the Localism Act 2011 (c. 20). There are other amendments which are not relevant to these Regulations.
(**2**) The functions of the Secretary of State, so far as exercisable in relation to Wales, were transferred to the National Assembly for Wales by article 2 of, and Schedule 1 to, the National Assembly for Wales (Transfer of Functions) Order 1999 (S.I. 1999/672). Those functions were subsequently transferred to the Welsh Ministers by virtue of paragraph 30 of Schedule 11 to the Government of Wales Act 2006 (c. 32).
(**3**) Section 6(4C)(b)(ii) was inserted into the 1992 Act by section 18(2)(c) of the Local Government Finance (Wales) Act 2024 (asc 6).
(**4**) Section 11E(1) was inserted into the 1992 Act by section 18(5) of the Local Government Finance (Wales) Act 2024.
(**5**) 2024 asc 6.
(**6**) Sections 6(4D) and 11E(7) were inserted into the 1992 Act by section 18(2)(c) and (5), respectively, of the Local Government Finance (Wales) Act 2024. See also section 40 of the Legislation (Wales) Act 2019 for provision about the procedure that applies to this instrument.

PART 1
GENERAL

Title, coming into force and application

1.—(1) The title of these Regulations is the Council Tax (Discounts, Disregards and Exemptions) (Wales) Regulations 2026.

(2) These Regulations come into force on 1 April 2026 other than the following provisions which come into force on 26 January 2026 for the purposes of a council tax reduction scheme made for a financial year beginning on or after 1 April 2026—

(a) regulation 1;

(b) regulation 30 so far as it relates to paragraphs 10 and 11 of Schedule 4;

(c) paragraph 10 of Schedule 4;

(d) paragraph 11 of Schedule 4.

(3) In this regulation—

"billing authority" ("*awdurdod bilio*") has the meaning given in section 1(2)(b) of the 1992 Act;

"council tax reduction scheme" ("*cynllun gostyngiadau'r dreth gyngor*") means a scheme made by a billing authority in accordance with the Council Tax Reduction Schemes and Prescribed Requirements (Wales) Regulations 2013(**7**), or the scheme that applies in default by virtue of paragraph 6(1)(e) of Schedule 1B to the 1992 Act.

(4) These Regulations apply in relation to Wales.

Interpretation

2. In these Regulations—

"the 1992 Act" ("*Deddf 1992*") means the Local Government Finance Act 1992;

"apprentice" ("*prentis*") has the meaning given in paragraph 1 of Schedule 2;

"caravan" ("*carafán*") has the meaning given in section 29(1) of the Caravan Sites and Control of Development Act 1960(**8**);

"chargeable dwelling" ("*annedd drethadwy*") has the meaning given in section 4(2) of the 1992 Act;

"council tax" ("*y dreth gyngor*") has the meaning given in section 1(1) of the 1992 Act;

"dwelling" ("*annedd*") has the meaning given in section 3 of the 1992 Act;

(**7**) S.I. 2013/3029 (W. 301), amended by S.I. 2014/66 (W. 6), 2014/513, 2014/825 (W. 83), 2014/852, 2015/44 (W. 3), 2015/971, 2016/50 (W. 21), 2017/46 (W. 20), 2018/14 (W. 7), 2019/11 (W. 5), 2020/16 (W. 2), 2021/34 (W. 9), 2022/51 (W. 19), 2022/634, 2022/1329, 2023/47 (W. 6), 2023/1071, 2024/56 (W. 16) and 2025/59 (W. 17).

(**8**) 1960 c. 62.

"institution" ("*sefydliad*") means those institutions situated in England and Wales which, in relation to students and student nurses, are prescribed educational establishments within the meaning of paragraph 1 of Schedule 3;

"leave to enter or remain in the United Kingdom" ("*caniatâd i ddod i mewn i'r Deyrnas Unedig neu i aros ynddi*") means, in relation to a person ("P"), a person—

(a) who has—

(i) applied for refugee status but has, as a result of that application, been informed in writing by a person acting under the authority of the Secretary of State for the Home Department that, although P is considered not to qualify for recognition as a refugee, it is thought right to allow P to enter or remain in the United Kingdom on the grounds of discretionary leave, and who has been granted leave to enter or remain accordingly,

(ii) not applied for refugee status but has been informed in writing by a person acting under the authority of the Secretary of State for the Home Department that it is thought right to allow P to enter or remain in the United Kingdom on the grounds of discretionary leave, and who has been granted leave to enter or remain accordingly,

(iii) been granted leave to remain on the grounds of family life under the immigration rules(**9**),

(iv) been granted leave to remain on the grounds of private life under the immigration rules, or

(v) been informed in writing by a person acting under the authority of the Secretary of State for the Home Department that, although P is not considered to qualify for leave to remain on the grounds of private or family life under the immigration rules, P has been granted leave to remain outside the rules on the grounds of Article 8 of the European Convention on Human Rights,

(b) whose period of leave to enter or remain has not expired or has been renewed and the period for which it was renewed has not expired or in respect of whose leave to enter or remain an appeal is pending within the meaning of section 104 of the Nationality, Immigration and Asylum Act 2002(**10**), and

(c) who has been ordinarily resident in the United Kingdom and Islands throughout the period since P was granted leave to enter or remain;

"qualifying person" ("*person cymhwysol*") means a person who would be liable (either solely or jointly and severally liable with another person or persons) for council tax in respect of the dwelling concerned on a particular day but for these Regulations;

"student" ("*myfyriwr*") means a person who is—

(a) a foreign language assistant, within the meaning of paragraph 2 of Schedule 2,

(**9**) The immigration rules are made under section 3(2) of the Immigration Act 1971.

(**10**) 2002 c. 41. Section 104 was amended by paragraph 26(a) and (b) of Schedule 1 to S.I. 2010/21, and paragraph 47(3) and (4) of Schedule 9 to the Immigration Act 2014 (c. 22). There are other amending instruments, but none are relevant to these Regulations.

(b) a person undertaking a full-time course of education, within the meaning of paragraphs 3 and 4 of that Schedule, or

(c) a person undertaking a qualifying course of education, within the meaning of paragraphs 5 and 6 of that Schedule;

"student nurse" ("*myfyriwr nyrsio*") has the meaning given in paragraph 7 of Schedule 2.

PART 2

DISCOUNTS

Discounts for single occupants

3. The amount of council tax payable in respect of any chargeable dwelling and any day(**11**) is subject to a discount equal to 25% of that amount if on that day—

(a) there is only one resident of the dwelling and that resident does not fall to be disregarded for the purposes of discount, or

(b) there are two or more residents of the dwelling and each of them except one falls to be disregard for those purposes.

Discounts where all occupants disregarded

4. The amount of council tax payable in respect of any chargeable dwelling and any day is subject to a discount equal to 50% of that amount if on that day—

(a) there are one or more residents of the dwelling, and

(b) each of them falls to be disregarded for the purposes of discount.

Provision for discount disregards

5. Part 3 makes provision for persons to be disregarded for the purposes of discount under regulations 3 and 4.

Dwelling related discounts

6. The amount of council tax payable in respect of any chargeable dwelling and any day is subject to a discount equal to 50% of that amount if on that day the dwelling is unoccupied and—

(a) consists of a pitch occupied by a caravan, or a mooring occupied by a boat, or

(b) where a qualifying person in relation to that dwelling is a qualifying person in relation to another dwelling which for them is job-related.

Job-related dwellings

7. A dwelling is job-related for a person if it falls within the description set out in paragraph 1 or 2 of Schedule 1.

(**11**) See section 2 of the 1992 Act in relation to liability to tax determined on a daily basis.

PART 3
DISREGARDS

Persons disregarded for purposes of discount

8. A person is disregarded for the purposes of discount under regulations 3 and 4 on any day if on that day they meet any of the descriptions of persons set out in this Part.

Persons in detention

9.—(1) A person who is—

(a) detained in a prison (within the meaning of section 53 of the Prison Act 1952(**12**));

(b) detained in any other place by virtue of an order of a court of the United Kingdom;

(c) detained by virtue of an order or award (whether or not of a court) made anywhere in proceedings in respect of a service offence within the meaning of section 50(2) of the Armed Forces Act 2006(**13**);

(d) temporarily discharged under section 28 of the Prison Act 1952(**14**), or temporarily released under rules made under section 47(**15**) of that Act;

(e) temporarily released under rules made under section 300 of the Armed Forces Act 2006;

(f) detained under paragraph 2 of Schedule 3 to the Immigration Act 1971(**16**);

(g) detained under Part 2(**17**) or section 47(**18**), 48(**19**) or 136(**20**) of the Mental Health Act 1983;

(**12**) 1952 c. 52. There are amendments to section 53 which are not relevant to these Regulations.
(**13**) 2006 c. 52. Section 50 was amended by paragraph 3(2) and (4) of Schedule 4 to the Armed Forces Act 2011 (c. 18) and paragraph 5 of Schedule 14 to the Criminal Justice and Courts Act 2015 (c. 2).
(**14**) Section 28 was amended by Part 2 of Schedule 5 to the Offender Management Act 2007 (c. 21).
(**15**) Section 47 was amended by Schedule 4 to the Criminal Justice Act 1961 (c. 39), section 66(5) of the Criminal Justice Act 1967 (c. 80), paragraph 33 of Schedule 8 to the Courts Act 1971 (c. 23), paragraph 7 of Schedule 14 to the Criminal Justice Act 1982 (c. 48), section 6 of the Criminal Justice and Public Order Act 1994 (c. 33), section 16(3) of, and paragraph 3 of Schedule 9 to, the Criminal Justice and Courts Act 2015, and section 2(1) of the Prisons (Substance Testing) Act 2021 (c. 18).
(**16**) 1971 c. 77. Paragraph 2 was amended by paragraph 1(b) of Schedule 10 to the Criminal Justice Act 1982, paragraph 7 of Schedule 7 to the Nationality, Immigration and Asylum Act 2002 (c. 41), section 34 of the Asylum and Immigration (Treatment of Claimants, etc) Act 2004 (c. 19), section 53 of the Immigration, Asylum and Nationality Act 2006 (c. 13), section 60(11) of, and paragraph 21(2) of Schedule 10 to, the Immigration Act 2016 (c. 19), and section 12(2) of the Illegal Migration Act 2023 (c. 37). There are other amending provisions which are not yet commenced.
(**17**) 1983 c. 20. Part 2 was amended by the Children Act 1989 (c. 41), the National Health Service and Community Care Act 1990 (c. 19), the Health Authorities Act 1995 (c. 17), the Mental Health (Patients in the Community) Act 1995 (c. 52), the Adoption and Children Act 2002 (c. 38), the Health and Social Care (Community Health and Standards) Act 2003 (c. 43), the Children Act 2004 (c. 31), the National Health Service (Consequential Provisions) Act 2006 (c. 43), the Mental Health Act 2007 (c. 12), the Health and Social Care Act 2012 (c. 7), the Crime and Courts Act 2013 (c. 22), the Children and Families Act 2014 (c. 6), S.I. 1991/1881, 2007/961 (W. 85), 2008/2833 and 2010/813. There are other amending instruments but none are relevant.
(**18**) Section 47 was amended by paragraph 1 of Schedule 6 to the Crime (Sentences) Act 1997 (c. 43), paragraph 18 of Schedule 10 to the Domestic Violence, Crime and Victims Act 2004 (c. 28), paragraph 97 of Schedule 16 to the Armed Forces Act 2006 and section 4(7) of, and paragraph 10 of Schedule 1 and Part 1 of Schedule 11 to, the Mental Health Act 2007 (c. 12).
(**19**) Section 48 was amended by section 62(10)(a) of the Nationality, Immigration and Asylum Act 2002, paragraph 8 of Part 17 of Schedule 1 to the Statute Laws (Repeals) Act 2004 (c. 14) and section 5(3) of, and paragraph 11 of Schedule 1 to, the Mental Health Act 2007.
(**20**) Section 136 was amended by section 44(3) of, and paragraph 10(b) of Schedule 2 to, the Mental Health Act 2007 and section 80(4) to (7), 81(5) and 82(3) of the Policing and Crime Act 2017 (c. 3).

(h) imprisoned under, or in service custody within the meaning of, section 29 of the Armed Forces Act 2006 and, where a person is in custody, the custody forms part of a continuous period exceeding 48 hours.

(2) Paragraph (1) does not apply where a person is detained under section 76 of the Magistrates' Court Act 1980(**21**), or section 108(1)(a) or (b) of the Powers of the Criminal Courts (Sentencing) Act 2000(**22**) , for default in payment of a fine.

(3) In paragraph (1), "order" includes a sentence, direction, warrant or other means of giving effect to a decision of the court concerned.

Significant cognitive impairment

10.—(1) A person who—

(a) is subject to a significant cognitive impairment within the meaning given in paragraph (2),

(b) is stated in a certificate of a registered medical practitioner to have been or likely to be subject to a significant cognitive impairment as regards any period which includes the day, and

(c) is entitled to one or more of the qualifying benefits listed in paragraph (3) or meets the requirements in paragraph (4) or (5).

(2) A person is subject to a significant cognitive impairment if they have a severe and permanent mental condition or neurological change that impacts on the brain's ability to function and has a significant impact on that individual's daily life.

(3) The qualifying benefits referred to in paragraph (1)(c) are—

(a) an attendance allowance under section 64(**23**) of that Act;

(b) a severe disablement allowance under section 68(**24**) of that Act;

(c) the care component of a disability living allowance under section 71(**25**) of that Act, payable at the highest rate under section 72(4)(a) or the middle rate under section 72(4)(b) of that Act;

(d) an increase in the rate of their disablement pension under section 104 of that Act;

(e) an unemployability supplement under Part 1 of Schedule 7 to that Act(**26**);

(f) working tax credit under the Tax Credits Act 2002(**27**) that includes—

(i) a disability element under regulation 9 of the Working Tax Credit (Entitlement and Maximum Rate) Regulations 2002(**28**), or

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(**21**) 1980 c. 43. Section 76 was amended by paragraph 46 of Schedule 13 to the Tribunals, Courts and Enforcement Act 2007 (c. 15) and paragraph 49(a) of Schedule 10 to the Crime and Courts Act 2013 (c. 22).
(**22**) 2000 c. 6. Section 108 was amended by paragraph 163 of Schedule 24 to the Sentencing Act 2020 (c. 17).
(**23**) Section 64 was amended by section 66(1) of the Welfare Reform and Pensions Act 1999 (c. 30), paragraph 41 of Schedule 1 to the Pensions Act 2007 (c. 22), and paragraph 5 of Schedule 9 to the Welfare Reform Act 2012 (c. 5).
(**24**) Section 68 was repealed by section 65 of the Welfare Reform and Pensions Act 1999 but with savings for those entitled to severe disablement allowance for days immediately before 6 April 2001 (see article 4 of S.I. 2000/2958).
(**25**) Section 71 was amended by section 67(1) of the Welfare and Reform Pensions Act 1999.
(**26**) Part 1 of Schedule 7 was amended by paragraph 41(2) of Schedule 1 and Schedule 2 to the Social Security (Incapacity for Work) Act 1994 (c. 18), paragraph 43 of Schedule 8 to the Pension Schemes Act 1993 (c. 48), paragraph 36(2) of Schedule 2 to the Jobseekers Act 1995 (c. 18), paragraph 52(1) to (4) of Schedule 24 to the Civil Partnership Act 2004 S.I. 2012/823, 2014/560, 2014/3213 and 2019/1458.
(**27**) 2002 c. 21. Working tax credit was abolished by section 33(1)(f) of the Welfare Reform Act 2012 except in so far as it is saved by S.I. 2019/167.
(**28**) S.I. 2002/2005. Regulation 9 was substituted by S.I. 2003/701. Other amending instruments are S.I. 2003/2815, 2006/217, 2008/1879, 2012/848, 2013/388, 2013/591, 2013/630, 2014/658 and 2021/1286.

(ii) a severe disability element under regulation 17(**29**) of those Regulations;

(g) the daily living component of personal independence payment under section 78 of the Welfare Reform Act 2012(**30**);

(h) an armed forces independence payment under article 24A of the Armed Forces and Reserve Forces (Compensation Scheme) Order 2011(**31**);

(i) a constant attendance allowance under—

(i) article 14 of the Personal Injuries (Civilians) Scheme 1983(**32**), or

(ii) article 8 of the Naval, Military and Air Forces Etc. (Disablement and Death) Service Pensions Order 2006(**33**);

(j) an unemployability allowance under—

(i) article 18 of the Personal Injuries (Civilians) Scheme 1983(**34**), or

(ii) article 12 of the Naval, Military and Air Forces Etc. (Disablement and Death) Service Pensions Order 2006(**35**);

(k) income support where the applicable amount includes a disability premium in respect of which the additional condition in paragraph 12(1)(b) of Schedule 2 to the Income Support (General) Regulations 1987(**36**) is satisfied;

(l) universal credit under Part 1 of the Welfare Reform Act 2012, where—

(i) an award of universal credit includes an amount under regulation 27(1) of the Universal Credit Regulations 2013 in respect of the fact that the person in question has limited capability for work and work-related activity or would include such an amount but for regulation 27(4)(**37**) of those Regulations, or

(ii) the person has limited capability for work within the meaning of regulation 39 of those Regulations.

(4) The requirements in this paragraph are—

(a) the person in question has reached pensionable age as defined for the purposes of Parts 1 to 4 of the Social Security Contributions and Benefits Act 1992, and

(b) had they not reached pensionable age they would be entitled to one of the benefits listed in paragraph (3).

(5) The requirements in this paragraph are that—

(a) the person in question is a person whose partner is in receipt of jobseeker's allowance, and

(b) by virtue of the person in question's incapacity for work, the applicable amount under regulation 83(**38**) or 84(**39**) of the Jobseeker's Allowance Regulations 1996 includes a premium which falls to be determined under paragraph 14(1)(d) or (g)(**40**) of Schedule 1 to those Regulations.

(**29**) Regulation 17 was amended by S.I. 2013/388 and 2013/591.
(**30**) 2012 c. 5.
(**31**) S.I. 2011/517. Article 24A was inserted by S.I. 2013/436 and amended by S.I. 2017/247 and 2025/307.
(**32**) S.I. 1983/686; relevant amending instrument is S.I. 2001/420.
(**33**) S.I. 2006/606. Article 8 was amended by S.I. 2009/706 and 2024/176.
(**34**) S.I. 1983/686. Article 18 was amended by S.I. 1985/1313, 1992/702, 1997/812, 2001/420, 2002/672, 2005/3031, 2006/765 and 2007/646.
(**35**) Article 12 was amended by S.I. 2007/909, 2012/359, 2016/374 and 2019/1458.
(**36**) S.I. 1987/1967. Paragraph 12(1)(b) of Schedule 2 was amended by S.I. 2010/1907.
(**37**) S.I. 2013/376. Regulation 27(1) and (4) were amended by S.I. 2017/204.
(**38**) S.I. 1996/207. Regulation 83 was amended by S.I. 2001/3767, 2003/455, 2003/1121, 2009/3228 and 2017/725.
(**39**) Regulation 84 was amended by S.I. 1996/1516, 2001/3767, 2003/455, 2003/1121, 2009/3228 and 2017/725.
(**40**) Paragraph 14(1)(g) was amended by S.I. 1996/1516, 2013/388, 2022/177, 2024/919 and 2025/227.

Persons in respect of whom child benefit is payable

11.—(1) A person who—

(a) is aged 18 years or over, but

(b) in relation to whom another person is entitled to child benefit or would be so entitled but for paragraph 1(c) of Schedule 9 to the Social Security Contributions and Benefits Act 1992.

(2) In this regulation, "child benefit" has the meaning given in section 141 of the Social Security Contributions and Benefits Act 1992(**41**).

Students

12. A person who is a student, student nurse or apprentice.

Students: entitlement to certificate of education and information to be included

13.—(1) By way of evidence that a person is a student or student nurse for the purposes of regulation 12, an institution must, on request, supply a certificate under this regulation to any person who is following or, subject to paragraph (3), has followed a course of education at that institution as a student or student nurse.

(2) The information required to be included in a certificate is—

(a) the name and address of the prescribed educational establishment by which the certificate is issued,

(b) the full name of the person to whom it is issued,

(c) their date of birth,

(d) a statement certifying that they are following or have followed a course of education as a student or student nurse, and

(e) the date when they became a student or a student nurse at the establishment and the date when their course came, or is expected to come, to an end.

(3) An institution may refuse to comply with a request made more than one year after the person making it has ceased to follow a course of education at that institution.

Spouses, civil partners and dependants of students

14. A person who—

(a) is the spouse, civil partner or dependant of a student,

(b) is not a British citizen, and

(c) is prevented, by the terms of their leave to enter or remain in the United Kingdom, from taking paid employment or from claiming benefits.

School and college leavers

15.—(1) A person who—

(a) is aged 19 years or under, and

(**41**) Section 141 was amended by section 1(1) of the Child Benefit Act 2005 (c. 6).

(b) has within the relevant period ceased to undertake a full-time course of education or qualifying course of education.

(2) In this regulation, the day in question must be within the same relevant period as that in which the cessation takes place.

(3) In this regulation—

(a) "full-time course of education" and "qualifying course of education" have the same meaning as set out in Part 2 of Schedule 2;

(b) "relevant period" means the period after 30 April and before 1 November in any year.

Hospital patients

16.—(1) A person who is a patient and has their sole or main residence in a hospital.

(2) In this regulation, "hospital" means—

(a) a health service hospital within the meaning of section 275(1) of the National Health Service Act 2006(**42**) or section 206(1) of the National Health Service (Wales) Act 2006(**43**);

(b) a military, air-force or naval unit or establishment where medical or surgical treatment is provided for persons subject to service law within the meaning of section 374 of the Armed Forces Act 2006.

Patients in homes in England and Wales

17.—(1) A person who—

(a) has their sole or main residence in a care home, independent hospital or hostel in England or Wales, and

(b) is receiving care or treatment (or both) in the care home, independent hospital or hostel.

(2) In this regulation—

"care home" ("*cartref gofal*") means—

(a) a care home in England within the meaning of section 3 of the Care Standards Act 2000(**44**);

(b) a building or part of a building in which accommodation is provided under section 18 or 19 of the Care Act 2014(**45**);

(c) a place at which a care home service, within the meaning of paragraph 1 of Schedule 1 to the Regulation and Inspection of Social Care (Wales) Act 2016(**46**), is provided wholly or mainly to persons aged 18 years or over;

(**42**) 2006 c. 41. Section 275(1) was amended by paragraph 138(2)(b) of Schedule 4 to the Health and Social Care Act 2012. There are other amendments which are not relevant to these Regulations.
(**43**) 2006 c. 42, to which there are amendments not relevant to these Regulations.
(**44**) 2000 c. 14. Section 3 was amended by paragraph 4(3) of Schedule 5 to the Health and Social Care Act 2008 (c. 14), and paragraph 3 of Schedule 3 to the Regulation and Inspection of Social Care (Wales) Act 2016 (anaw 2).
(**45**) 2014 c. 23.
(**46**) 2016 anaw 2. Paragraph 1 was amended by section 29(1)(a)(ii) of, and paragraph 2(6) of Schedule 1 to, the Health and Social Care (Wales) Act 2025 (asc 1).

(d) a building or part of a building in which accommodation is provided for persons aged 18 years or over under section 35 or 36 of the Social Services and Well-being (Wales) Act 2014(**47**);

"hostel" ("*hostel*") means—

(a) premises approved under section 13(1) of the Offender Management Act 2007(**48**);

(b) a building or part of a building—

(i) which is solely or mainly used for the provision of residential accommodation, otherwise than in separate and self-contained sets of premises, together with personal care, for persons who require such personal care by reason of old age, disablement, past or present alcohol or drug dependence, or past or present mental disorder, and

(ii) which is not a care home or independent hospital;

"independent hospital" ("*ysbyty annibynnol*") means—

(a) a hospital within the meaning of section 275(1)(**49**) of the National Health Service Act 2006 that is not a health service hospital as defined by that section;

(b) a hospital within the meaning given in section 2(2) of the Care Standards Act 2000(**50**).

Care workers

18.—(1) A person who—

(a) is engaged in providing care or support (or both) to another person or other persons, and

(b) satisfies the conditions set out in paragraph (2).

(2) The conditions are that the person is—

(a) providing care or support (or both) to a person who is entitled to one of more of the following benefits—

(i) a higher attendance allowance under section 65(**51**) of the Social Security Contributions and Benefits Act 1992;

(ii) the care component of a disability living allowance under section 71 of that Act, payable at the highest rate under section 72(4)(a) or the middle rate under section 72(4)(b) of that Act;

(iii) an increase in the rate of their disablement pension under section 104 of that Act;

(iv) a constant attendance allowance under article 14 of the Personal Injuries (Civilians) Scheme 1983, or under article 8 of the Naval, Military and Air Forces Etc. (Disablement and Death) Service Pensions Order 2006;

(**47**) 2014 anaw 4.
(**48**) 2007 c. 21. Section 13 was amended by section 1(2) of the Approved Premises (Substance Testing) Act 2022.
(**49**) The definition of "health service hospital" was amended by paragraph 138(2)(b) of Schedule 4 to the Health and Social Care Act 2012. There are other amendments to section 275 which are not relevant to these Regulations.
(**50**) See section 2(3) for exceptions to the definition of a health service hospital and section 121(1) for the meaning of a health service hospital.
(**51**) Section 65 was amended by S.I. 2011/2426.

(v) the standard or enhanced rate of the daily living component of personal independence payment under section 78 of the Welfare Reform Act 2012;

(vi) an armed forces independence payment under article 24A of the Armed Forces and Reserve Forces (Compensation Scheme) Order 2011,

(b) resident in the same dwelling as the person to whom they are providing care or support (or both),

(c) providing that care or support (or both) for at least 35 hours a week on average, and

(d) providing that care or support (or both) to a person who is not their spouse, civil partner, or child (or step-child) under the age of 18 years.

Residents of certain dwellings

19.—(1) A person who has their sole or main residence in a dwelling to which paragraph (2) applies.

(2) This paragraph applies to any dwelling if—

(a) it is for the time being providing residential accommodation, whether as a hostel or night shelter or otherwise, and

(b) the accommodation is predominantly provided—

(i) otherwise than in separate and self-contained sets of premises,

(ii) for persons of no fixed abode and no settled way of life, and

(iii) under licences to occupy which do not constitute tenancies.

(3) In this regulation, "hostel" has the meaning given in regulation 17(2).

International headquarters and defence organisations

20. A person who is a civilian or military member, within the meaning of paragraph 1(1) and (3) of the Schedule to the International Headquarters and Defence Organisations Act 1964(**52**), of a headquarters specified in Schedule 2 to the Visiting Forces and International Headquarters (Application of Law) Order 1999(**53**), or a dependant of such a member.

Visiting forces

21. A person who has a relevant association with a visiting force within the meaning of section 12 of the Visiting Forces Act 1952(**54**).

Diplomats and people who benefit from diplomatic immunity

22.—(1) A person who satisfies the conditions in paragraphs (2) and (3).

(2) The person falls within any of the following descriptions—

(a) a person on whom privileges and immunities are conferred by section 2 of the Diplomatic Privileges Act 1964(**55**);

(**52**) 1964 c. 5.
(**53**) S.I. 1999/1736.
(**54**) 1952 c. 67. Section 12 was amended by paragraph 14 of Schedule 15 to the Criminal Justice Act 1988 (c. 33).
(**55**) 1964 c. 81. Section 2 is subject to section 3 of the Act. Section 2 was amended by paragraph 24 of Schedule 27 to the Social Security Act 1973 (c. 38), Part 1 of Schedule 1 to the Social Security (Consequential Provisions) Act 1975 (c. 18), section 14(2) of, and paragraph 87 of Schedule 3 to, the Finance (No. 2) Act 1992 (c. 48),

(b) a person on whom privileges and immunities are conferred under paragraph 5(1) of Part 2 of the Schedule to the Commonwealth Secretariat Act 1966(**56**);

(c) a person on whom privileges and immunities are conferred by section 1 of the Consular Relations Act 1968(**57**);

(d) a person who is, in relation to any organisation specified in an Order in Council made under section 1(2) of the International Organisations Act 1968(**58**), within a class of persons mentioned in section 1(3) of that Act to which the relevant Order extends relief from rates as specified in paragraph 9 of Schedule 1 to that Act;

(e) a person on whom privileges and immunities are conferred by article 3 or 4 of the Commonwealth Countries and Republic of Ireland (Immunities and Privileges) Order 1985(**59**);

(f) a person who is the head of any office established as described in section 1(1) of the Hong Kong Economic and Trade Office Act 1996(**60**).

(3) The person does not fall within any of the following descriptions—

(a) a British citizen within the meaning of Part 1 of the British Nationality Act 1981(**61**);

(b) a British protected person within the meaning of section 38 of that Act;

(c) a British overseas territories citizen within the meaning of Part 2 of that Act;

(d) a British National (Overseas) or British Overseas citizen within the meaning of section 50(1)(**62**) of that Act;

(e) a British subject within the meaning of Part 4 of that Act;

(f) a permanent resident of the United Kingdom.

Religious communities

23. A person who—

(a) is a member of a religious community, the principal occupation of which consists of prayer, contemplation, education, the relief of suffering, or any combination of these, and

(b) has no income or capital of their own (disregarding any income by way of a pension in respect of former employment) and is dependant on the community to provide for their material needs.

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paragraph 1 of Schedule 14 to the Value Added Tax Act 1994 (c. 23), S.I. 1974/164, 1974/823 and 1992/3261. There are other amendments to section 2 which are not relevant to these Regulations.

(**56**) 1966 c. 10. Paragraph 5(1) was amended by Schedule 7 to the British Nationality Act 1981 and section 3(a) of, and the Schedule to, the International Organisations Act 2005 (c. 20). There are other amendments to paragraph 5(1) which are not relevant to these Regulations.

(**57**) 1968 c. 18. Section 1 was amended by section 12(2) of the International Organisations Act 1968 (c. 48), paragraph 78 of Schedule 27 to the Social Security Act 1973 (c. 38), Schedule 1 to the Social Security (Consequential Provisions) Act 1975 (c. 18), paragraph 6 of Schedule 4 to the Customs and Excise Management Act 1979 (c. 2), Schedule 7 to the British Nationality Act 1981, paragraph 89(1) of Schedule 3 to the Finance (No. 2) Act 1992, paragraph 3 of Schedule 14 to the Value Added Tax Act 1994, paragraph 102(2) of Schedule 8 to the Taxation (Cross-border Trade) Act 2018 (c. 22) and S.I. 1986/948.

(**58**) 1968 c. 48. Paragraph 9 of Schedule 1 was amended by paragraph 12 of Schedule 4 to the Customs and Excise Management Act 1979 (c. 2).

(**59**) S.I. 1985/1983.

(**60**) 1996 c. 63.

(**61**) 1981 c. 61.

(**62**) The definition of "British overseas territory" was inserted into section 50(1) by section 1(1)(a) of the British Overseas Territories Act 2002 (c. 8). The list of territories can be found in Schedule 6 to the British Nationality Act 1981. The definitions of "British National (Overseas)" and "British Overseas citizen" were inserted into section 50(1) by S.I. 1986/948.

Care leavers

24. A person who is—

(a) aged 24 years or under, and

(b) a category 3 young person within the meaning of section 104(2) of the Social Services and Well-being (Wales) Act 2014.

Persons from Ukraine

25. A person who holds permission to enter or stay in the United Kingdom—

(a) granted under the Homes for Ukraine Sponsorship Scheme route in Appendix Ukraine Scheme to the Immigration Rules(**63**), or

(b) granted under the Ukraine Permission Extension Scheme(**64**) in that Appendix,

where and for so long as the person resides with a sponsor or host under either of those schemes.

PART 4

DISAPPLICATION OF JOINT AND SEVERAL LIABILITY

Disapplication of joint and several liability

26. The following persons are prescribed for the purposes of sections 6(4) and 9(2) (disapplication of joint and several liability) of the 1992 Act—

(a) any person who falls within the description in regulation 10 (significant cognitive impairment);

(b) any person who falls within the description in regulation 12 (students);

(c) any person who falls within the description in regulation 24 (care leavers).

PART 5

EXEMPT DWELLINGS

Exempt dwellings

27. The dwellings in this Part are prescribed under section 4 of the 1992 Act as dwellings which are exempt from the liability to pay council tax.

Interpretation

28. In this Part—

"billing authority" ("*awdurdod bilio*") has the meaning given in section 1(2)(b) of the 1992 Act;

(**63**) The Homes for Ukraine Sponsorship Scheme is set out under paragraphs UKR 11.1 to UKR 20.2 to Appendix Ukraine Scheme of the Immigration Rules (https://www.gov.uk/guidance/immigration-rules/immigration-rules-appendix-ukraine-scheme). Home Office guidance in relation to this scheme is available here: https://www.gov.uk/guidance/apply-for-a-visa-under-the-ukraine-sponsorship-scheme.

(**64**) The Ukraine Permission Extension Scheme is set out under paragraphs UKR 29.1 to UKR 38.1 to Appendix Ukraine Scheme of the Immigration Rules (https://www.gov.uk/guidance/immigration-rules/immigration-rules-appendix-ukraine-scheme). Home Office guidance in relation to this scheme is available here: https://www.gov.uk/guidance/applying-to-the-ukraine-permission-extension-scheme.

"contract-holder" ("*deiliad contract*") means a person who, in relation to a dwelling in Wales—

(a) has an occupation contract, the occupation date of which is within the preceding 12 months,

(b) has a secure contract within the meaning of section 8(2) of that Act, or

(c) has an introductory standard contract within the meaning of section 16(4) of that Act;

"occupation contract" ("*contract meddiannaeth*") has the meaning given in section 7 of the Renting Homes (Wales) Act 2016(**65**);

"occupation date" ("*dyddiad meddiannu*") means, in relation to an occupation contract, the day on which the contract-holder is entitled to begin occupying the dwelling;

"relevant Ukrainian person" ("*person Wcreinaidd perthnasol*") means a person who holds permission to enter or to stay in the United Kingdom granted under the Homes for Ukraine Sponsorship Scheme route in Appendix Ukraine Scheme of the Immigration Rules or the Ukraine Permission Extension Scheme in that Appendix;

"single property" ("*eiddo sengl*") means property which would be one dwelling within the meaning of section 3 of the 1992 Act apart from its inclusion in the Council Tax (Chargeable Dwellings) Order 1992(**66**);

"tenant" ("*tenant*") means a person who in relation to a dwelling in Wales is a statutory tenant of a dwelling within the meaning of section 2 of the Rent Act 1977(**67**) or section 4 of the Rent (Agriculture) Act 1976(**68**).

Classes of exempt dwellings

29. A dwelling is an exempt dwelling on a particular day if on that day it falls within one of the following classes—

Class A

(1) A dwelling which satisfies the requirement set out in paragraph (2) unless it has been such a dwelling for a continuous period of 12 months or more ending immediately before the day in question (but see paragraph (5))

(2) The requirement referred to in paragraph (1) is that the dwelling is unoccupied and—

(a) requires or is undergoing major repair work to render it habitable,

(b) is undergoing structural alteration,

(c) has undergone major repair work to render it habitable, if less than 6 months have elapsed since the date on which the work was substantially completed and the dwelling has remained unoccupied since that date, or

(**65**) 2016 anaw 1.
(**66**) S.I. 1992/549.
(**67**) 1977 c. 42. Section 2 was amended by S.I. 2023/550 (W. 85).
(**68**) 1976 c. 80. Section 4 was amended by paragraph 72 of Schedule 23 to the Rent Act 1977, sections 39(4) and 140(2) of, and paragraphs 10 to 12 of Schedule 4, and Schedule 18 to, the Housing Act 1988 (c. 50), paragraph 10(2), (3)(a) to (c) and (4) of Schedule 8 to the Civil Partnership Act 2004, S.I. 2019/1458 and 2022/1166.

(d) has undergone structural alteration, if less than 6 months have elapsed since the date on which the alteration was substantially completed and the dwelling has remained unoccupied since that date.

(3) In paragraph (2), "major repair work" includes structural repair work.

(4) In considering whether a dwelling has been unoccupied for any period specified in this Class, any one period not exceeding 6 weeks, during which it was not unoccupied, is to be disregarded.

(5) Where a person ("P") purchases a dwelling on or after 1 April 2026 which has previously been exempt within this class, a further 12 month exemption will apply if the conditions set out in paragraphs (1) and (2) are satisfied.

(6) A billing authority may require from P evidence of the purchase in the form of a legal transfer or deed of ownership from the seller (or previous owner) to P including, for registered properties, a record of a change in ownership recorded with HM Land Registry.

Class B

(1) A dwelling, owned by a body established for charitable purposes only, which is unoccupied and has been so for less than 6 months and was last occupied in furtherance of the objects of the charity.

(2) In considering whether a dwelling has been unoccupied for any period specified in this Class, any one period not exceeding 6 weeks, during which it was not unoccupied, is to be disregarded.

Class C

(1) A dwelling which is unoccupied and unfurnished and has been so for less than 6 months since it was occupied.

(2) In considering whether a dwelling has been unoccupied for any period specified in this Class, any one period not exceeding 6 weeks, during which it was not unoccupied, is to be disregarded.

(3) Where a person ("P") purchases a dwelling on or after 1 April 2026 which has previously been exempt within this class, a further 6-month exemption will apply if the conditions set out in paragraph (1) are satisfied.

(4) A billing authority may require from P evidence of the purchase in the form of a legal transfer or deed of ownership from the seller (or previous owner) to P including, for registered properties, a record of a change in ownership recorded with HM Land Registry.

Class D

(1) An unoccupied dwelling which—

(a) would be, but for their detention elsewhere in the circumstances specified in regulation 9, the sole or main residence of a person ("P") who is an owner or tenant of, or contract-holder in relation to, the dwelling, or

(b) was previously P's sole or main residence, if they have been detained in those circumstances for the whole period since it last ceased to be such.

(2) In paragraph (1), a dwelling is to be regarded as unoccupied if its only occupant or occupants are persons detained elsewhere in the circumstances there mentioned.

Class E

An unoccupied dwelling which was previously the sole or main residence of a person who is an owner or tenant of, or contract-holder in relation to, the dwelling and who, since the dwelling ceased to be their sole or main residence, has had their sole or main residence elsewhere in the circumstances specified in regulation 16 or 17.

Class F

(1) An unoccupied dwelling in relation to which—

(a) An unoccupied dwelling in relation to which—

(b) satisfies one of the conditions in paragraph (2), and

(c) one of the following conditions are satisfied—

(i) the grant of probate or letters of administration in relation to the estate have not been obtained and the second anniversary of the date of death has not passed, or

(ii) the date of the grant of probate or letters of administration in relation to the estate is less than 12 months ago.

(2) The conditions referred to in paragraph (1)(b) are that (but see also paragraph (3))—

(a) the deceased had, at the date of their death, a freehold interest in the dwelling, or a leasehold interest in the dwelling which was granted for a term of 6 months or more, and

(i) no person is a qualifying person in respect of the dwelling, or

(ii) a person is a qualifying person in respect of the dwelling acting in their capacity as executor or administrator, and no person is a qualifying person in any other capacity, or

(b) the deceased was a tenant of, or contract-holder in relation to, the dwelling at the date of their death, and an executor or administrator acting in their capacity as such is liable for rent or, as the case may be, a licence fee, for the day.

(3) Where the date of death of the deceased occurs before the coming into force of these Regulations, the date of death is taken as the date of the coming into force of these Regulations.

Class G

An unoccupied dwelling—

(a) the occupation of which is prohibited by law, or

(b) which is kept unoccupied by reason of action taken under powers conferred by or under any Act of Parliament or Act of Senedd Cymru, with a view to prohibiting its occupation or to acquiring it.

Class H

An unoccupied dwelling which is held for the purpose of being available for occupation by a minister of any religious denomination as a residence from which to perform the duties of their office unless it has been a dwelling for a continuous period of 12 months or more ending with the day in question.

Class I

An unoccupied dwelling which was previously the sole or main residence of a person who is an owner or tenant of, or contract-holder in relation to, the dwelling and who, since the dwelling ceased to be their sole or main residence, has, for the purpose of receiving personal care required by them by reason of old age, disablement, illness, past or present alcohol or drug dependence or past or present mental disorder, had their sole or main residence in another place (not being a hospital within the meaning of regulation 16 or a care home, independent hospital or hostel within the meaning of regulation 17).

Class J

An unoccupied dwelling which was previously the sole or main residence of a person who is an owner or tenant of, or contract-holder in relation to, the dwelling and who, since the dwelling ceased to be their sole or main residence, has had their sole or main residence in another place for the purpose of providing, or better providing, personal care for a person who requires such care by reason of old age, disablement, illness, past or present alcohol or drug dependence or past or present mental disorder.

Class K

An unoccupied dwelling—

(a) which was last occupied as the sole or main residence of a qualifying person ("the last occupier"), and

(b) in relation to which every qualifying person is a student and either—

(i) has been a student throughout the period since the last occupier ceased to occupy the dwelling as their sole or main residence, or

(ii) has become a student within 6 weeks of the day the last occupier ceased to occupy the dwelling as their sole or main residence.

Class L

An unoccupied dwelling where a mortgagee is in possession under the mortgage.

Class M

A dwelling comprising a hall of residence provided predominantly for the accommodation of students which is—

(a) owned or managed by a prescribed educational establishment within the meaning of Schedule 3 or by a body established for educational charitable purposes only, or

(b) the subject of an agreement allowing such an establishment to nominate the majority of the persons who are to occupy the accommodation so provided.

Class N

(1) A dwelling which is—

(a) occupied by one or more residents, all of whom are relevant persons, or

(b) occupied as term-time accommodation by one or more residents, all of whom are relevant persons.

(2) In paragraph (1)—

(a) "relevant person" means—

(i) a student;

(ii) a student's spouse, civil partner or dependant being in each case a person who is not a British citizen and who is prevented, by the terms of their leave to enter or remain in the United Kingdom, from taking paid employment or from claiming benefits;

(iii) a person to whom regulation 15 (school and college leavers) applies;

(iv) where there are other residents of the dwelling who fall within paragraph (i), (ii) or (iii), a relevant Ukrainian person;

(b) a dwelling is to be regarded as occupied by a relevant person as term time accommodation during any vacation in which they—

(i) hold a freehold or leasehold interest in or licence to occupy the whole or any part of the dwelling, and

(ii) have previously used or intend to use the dwelling as term time accommodation.

Class O

A dwelling of which the Secretary of State for Defence is the owner, and which is held for the purposes of armed forces accommodation other than accommodation for visiting forces within the meaning of section 12 of the Visiting Forces Act 1952.

Class P

A dwelling in respect of which at least one person, who is a qualifying person, has a relevant association with a visiting force, within the meaning of section 12 of the Visiting Forces Act 1952, on that day.

Class Q

An unoccupied dwelling in relation to which a person is a qualifying person in their capacity as a trustee in bankruptcy under the Insolvency Act 1986(**69**);

Class R

A dwelling consisting of a pitch or a mooring which is not occupied by a caravan or a boat.

Class S

A dwelling occupied only by a person or persons aged 17 years or under or one or more such persons together with one or more relevant Ukrainian persons.

Class T

An unoccupied dwelling which—

(a) forms part of a single property which includes another dwelling, and

(b) may not be let separately from that other dwelling without a breach of planning control within the meaning of section 171A of the Town and Country Planning Act 1990(**70**).

Class U

(1) A dwelling occupied only—

(a) by one or more persons subject to a significant cognitive impairment, or

(**69**) 1986 c. 45.
(**70**) 1990 c. 8. Section 171A was inserted by section 4(1) of the Planning and Compensation Act 1991 (c. 34). There are other amendments to section 171A which are not relevant to these Regulations.

(b) by one or more persons subject to a significant cognitive impairment, together with one or more relevant persons.

(2) In paragraph (1)—

"relevant person" ("*person perthnasol*") means—

(a) a student;

(b) a student's spouse, civil partner or dependant being in each case a person who is not a British citizen and who is prevented, by the terms of their leave to enter or remain in the United Kingdom, from taking paid employment or from claiming benefits;

(c) a person to whom regulation 15 (school and college leavers) applies;

(d) a relevant Ukrainian person;

"significant cognitive impairment" ("*amhariad gwybyddol sylweddol*") has the meaning given in regulation 10(2).

Class V

(1) A dwelling in respect of which at least one person, who is a qualifying person, satisfies the conditions set out in paragraphs (2) to (4).

(2) The person falls within any of the following descriptions—

(a) a person on whom privileges and immunities are conferred by section 2 of the Diplomatic Privileges Act 1964;

(b) a person on whom privileges and immunities are conferred under paragraph 5(1) of Part 2 of the Schedule to the Commonwealth Secretariat Act 1966;

(c) a person on whom privileges and immunities are conferred by section 1 of the Consular Relations Act 1968;

(d) a person who is, in relation to any organisation specified in an Order in Council made under section 1(2) of the International Organisations Act 1968, within a class of persons mentioned in section 1(3) of that Act to which the relevant Order extends relief from rates as specified in paragraph 9 of Schedule 1 to that Act;

(e) a person on whom privileges and immunities are conferred by article 3 or 4 of the Commonwealth Countries and Republic of Ireland (Immunities and Privileges) Order 1985;

(f) a person who is the head of any office established as described in section 1(1) of the Hong Kong Economic and Trade Office Act 1996.

(3) The person does not fall within any of the following descriptions—

(a) a British citizen within the meaning of Part 1 of the British Nationality Act 1981;

(b) a British protected person within the meaning of section 38 of that Act;

(c) a British overseas territories citizen within the meaning of Part 2 of that Act;

(d) a British National (Overseas) or British Overseas citizen within the meaning of section 50(1) of that Act;

(e) a British subject within the meaning of Part 4 of that Act;

(f) a permanent resident of the United Kingdom.

(4) There is no other dwelling in the United Kingdom which is the main residence of that person, or is the main residence within the United Kingdom of that person.

Class W

(1) A dwelling which forms part of a single property including at least one other dwelling and which is the sole or main residence of a dependant relative of a person who is resident in that other dwelling or one of those other dwellings.

(2) In paragraph (1), a relative is regarded as dependant if they are—

(a) aged 65 years or over,

(b) subject to a significant cognitive impairment within the meaning of regulation 10(2), or

(c) substantially and permanently disabled (whether by illness, injury, congenital deformity or otherwise).

(3) In paragraph (1), a person is regarded as a relative of another if (but see paragraph (4))—

(a) they are the spouse or civil partner of that person;

(b) they are that person's parent, child, grandparent, grandchild, brother, sister, uncle or aunt, nephew or niece, great-grandparent, great-grandchild, great-uncle, great-aunt, great-nephew or great-niece;

(c) they are that person's great-great-grandparent, great-great-grandchild, great-great-uncle, great-great-aunt, great-great-nephew or great-great-niece.

(4) This paragraph applies for the purposes of determining whether a person is regarded as a relative of another in paragraph (1)—

(a) a relationship by marriage or civil partnership is to be treated as a relationship by blood;

(b) a relationship between two persons living together as if they were a married couple or civil partners is to be treated as a relationship by marriage or civil partnership;

(c) the stepchild of a person is to be treated as their child;

(d) the child of the civil partner of a person ("A") is to be treated as A's child.

Class X

(1) A dwelling—

(a) which is occupied by one or more care leavers, and

(b) where every resident is either a care leaver, a relevant person, or a person subject to a significant cognitive impairment.

(2) In paragraph (1)—
"care leaver" ("*person sy'n ymadael â gofal*") is a person who meets the description given in regulation 24;
"relevant person" ("person perthnasol") means—

(a) a student;

(b) a student's spouse, civil partner or dependant being in each case a person who is not a British citizen and who is prevented, by the terms of their leave to enter or remain in the United Kingdom, from taking paid employment or from claiming benefits;

(c) a person to whom regulation 15 (school and college leavers) applies;

(d) a relevant Ukrainian person;

"significant cognitive impairment" ("*amhariad gwybyddol sylweddol*") has the meaning given in regulation 10(2).

Class Y

(1) A dwelling which is a refuge provided by or commissioned by a local authority which is used wholly or mainly for the temporary and emergency accommodation of persons who have been subject to any form of abuse, domestic abuse, gender-based violence or sexual violence.

(2) In paragraph (1), "abuse", "domestic abuse", "gender-based violence" and "sexual violence" have the meanings given in section 24(1) of the Violence against Women, Domestic Abuse and Sexual Violence (Wales) Act 2015(**71**).

PART 6

CONSEQUENTIAL AMENDMENTS AND REVOCATIONS

Consequential amendments and revocations

30. Schedule 4 contains consequential amendments and revocations.

Mark Drakeford
Cabinet Secretary for Finance and Welsh Language, one of the Welsh Ministers
22 January 2026

(**71**) 2015 anaw 3.

SCHEDULE 1

Regulation 7

Job-related dwellings

1.—(1) A dwelling is job-related for a person if it is provided for them by reason of their employment, or for their spouse or civil partner by reason of their employment, in any of the following cases (but see sub-paragraph (2))—

(a) where it is necessary for the proper performance of their employment duties that the employee should reside in the dwelling;

(b) where the dwelling is provided for the better performance of their employment duties and it is customary for employers to provide dwellings for employees undertaking that kind of employment;

(c) where, there being a special threat to the employee's security, special security arrangements are in force and the employee resides in the dwelling as part of those arrangements.

(2) If the dwelling is provided by a company and the employee is a director of that or an associated company, a dwelling is only job-related in the case described in sub-paragraph (1)(a) or (b) if—

(a) the employment is as a full-time working director,

(b) the company does not carry on a trade nor do its functions consist wholly or mainly in the holding of investments or other property, or

(c) the company is established for charitable purposes only.

2.—(1) A dwelling is job-related for a person if they or their spouse or civil partner is required, under a contract described in sub-paragraph (3), to live in that dwelling (but see sub-paragraph (2)).

(2) Sub-paragraph (1) does not apply if the dwelling concerned is in whole or in part provided by any other person or persons together with whom the person or spouse or civil partner carries on a trade or business in partnership.

(3) A contract to which sub-paragraph (1) applies is a contract entered into at arm's length and requiring the person concerned or their spouse or civil partner (as the case may be) to carry on a particular trade, profession or vocation in a dwelling provided by another person and to live in a dwelling provided by that other person.

3. In this Schedule—

a company is an associated company of another if one of them has control of the other or both are under the control of the same person;

"control" ("*rheolaeth*") has the same meaning, in relation to a body corporate, given in section 995 of the Income Tax Act 2007(**72**);

"director" ("*cyfarwyddwr*") and "full-time working director" ("*cyfarwyddwr sy'n gweithio'n llawnamser*"), in relation to a body corporate, have the same meaning

(**72**) 2007 c. 3.

as they have in section 67 of the Income Tax (Earnings and Pensions) Act 2003(**73**) in relation to the benefits code.

SCHEDULE 2 Regulations 2 and 15 (3)(a)

Apprentices, students and student nurses

PART 1

Apprentices

1.—(1) A person is an apprentice on a particular day if on that day they are—

(a) employed for the purpose of learning a trade, business, profession, office, employment or vocation at a salary or in receipt of an allowance or both, which do not exceed the hourly rate set out in regulation 4A(1)(c) or (d) of the National Minimum Wage Regulations 2015(**74**), and

(b) for that purpose, undertaking a programme of training leading to a qualification awarded by a body—

(i) which is recognised by the Office of Qualifications and Examinations Regulation under section 132 of the Apprenticeships, Skills, Children and Learning Act 2009(**75**) in respect of the qualification, or

(ii) which is recognised by Qualifications Wales under Part 3 of the Qualifications Wales Act 2015(**76**).

(2) In sub-paragraph (1)(b), a person is undertaking a programme on a particular day if the day falls within the relevant period for that programme.

PART 2

Students

Foreign language assistant

2. A person is a foreign language assistant on a particular day if—

(a) on the day they are registered with the British Council(**77**) as a foreign language assistant, and

(b) the day falls within the period of their appointment as a foreign language assistant at a school or prescribed educational establishment within the meaning of Schedule 3.

Full-time course of education

3.—(1) A person is undertaking a full-time course of education on a particular day if—

(**73**) 2003 c. 1.
(**74**) S.I. 2015/621. Regulation 4A was inserted by S.I. 2016/68. Paragraph (1)(c) and (d) were amended by S.I. 2025/401.
(**75**) 2009 c. 22. Section 132 was amended by section 35(2) of the Qualifications Wales Act 2015 (anaw 5).
(**76**) 2015 anaw 5. See Part 2 for the establishment of the body corporate Qualifications Wales.
(**77**) The British Council is a charitable body registered in England and Wales (no 209131) and Scotland (SC037733) and is an executive non-departmental public body sponsored by the Foreign, Commonwealth and Development Office.

(a) on the day they are enrolled for the purpose of undertaking such a course with a prescribed educational establishment within the meaning of Schedule 3, and

(b) the day falls within the period beginning with the day on which they begin the course and ending with the day on which they cease to undertake it.

(2) A person is to be regarded as ceasing to undertake a course of education under sub-paragraph (1)(b) if they have completed it, abandoned it or are no longer permitted by the educational establishment to undertake it.

4.—(1) A full-time course of education is, subject to sub-paragraphs (2) and (3), one—

(a) which subsists for at least one academic year of the educational establishment concerned or, in the case of an educational establishment which does not have academic years, for at least one calendar year;

(b) in relation to which persons undertaking it are normally required by the educational establishment concerned to undertake periods of study, tuition or work experience (whether at premises of the establishment or otherwise)—

(i) of at least 24 weeks in each academic or calendar year (as the case may be) during which it subsists, and

(ii) which taken together amount in each such academic or calendar year to an average of at least 21 hours a week.

(2) In determining whether a course falls within the definition in sub-paragraph (1)—

(a) in applying paragraph (b) of that definition, a person is to be treated as undertaking work experience at any time if, as part of the curriculum of the course—

(i) they are at a place of employment and are providing services under their contract of employment, or

(ii) they are at a place where a trade, business, profession or other occupation which is relevant to the subject matter of the course is carried on, and they are there for the purposes of gaining experience of that trade, business, profession or other occupation, and references in sub-paragraph (3) to periods of work experience are to be construed accordingly;

(b) in applying paragraph (b) of that definition—

(i) the first calendar year is to be treated as beginning with the day on which the course begins, and subsequent calendar years (if any) as beginning on the anniversary of that day;

(ii) in relation to a course which begins part-way through an academic year of the educational establishment concerned, the academic year is to be treated as beginning at the beginning of the term in which the course begins, and subsequent academic years (if any) as beginning at the beginning of the equivalent terms in those years;

(iii) in relation to a course which subsists (or is treated as subsisting) other than for a number of complete academic or calendar years (as the case may be), any part of the course which lasts for less than a complete year is to be disregarded.

(3) Except in the case of a course for the initial training of teachers in schools, a course is not to be treated as a full-time course of education if the aggregate for the course as a whole of all the periods of work experience normally required to be undertaken as part of it exceeds the aggregate of all the periods of study or tuition not constituting work experience normally so required (taking account for this purpose of any period of study,

tuition or work experience in a part year which would be disregarded under sub-paragraph (2)(b)(iii)).

Qualifying course of education

5.—(1) A person is to be regarded as undertaking a qualifying course of education on a particular day if on that day—

(a) they are aged 19 years or under,

(b) they are not undertaking a course of full-time education within the meaning of paragraphs 3 and 4, and

(c) the relevant number of hours per week for that course, or, where they are undertaking 2 or more qualifying courses with the same establishment, the aggregate of the relevant number of hours per week, exceeds 12.

(2) A person is undertaking a course on a particular day in sub-paragraph (1) if—

(a) the day falls in the relevant period for that course, and

(b) they are not an apprentice.

(3) In relation to a qualifying course of education, "the relevant number of hours per week" means the average number of hours per week a person undertaking it would normally be required to spend, in the period during which the course subsists, on relevant activities within the meaning of paragraph 6 (excluding, for the purpose of calculating that average, any period of vacation).

6.—(1) A qualifying course of education is one—

(a) which subsists for more than 3 months,

(b) which is not a course of higher education,

(c) with respect to which tuition is principally received otherwise than through correspondence,

(d) which is not undertaken in consequence of an office or employment held by the person in question, and

(e) with respect to which the relevant activities are (insofar as they are normally carried out under the course at particular times) normally so carried out principally between 8.00am and 5.30pm.

(2) In sub-paragraph (1)—

"course of higher education" ("*cwrs addysg uwch*") means any course of a description listed in Schedule 6 to the Education Reform Act 1988(**78**) or a course providing a qualification (including a professional qualification) which is equivalent to a qualification (or part of a qualification) gained from any courses of a description listed in Schedule 6 to that Act;

"relevant activities" ("*gweithgareddau perthnasol*") means the receipt of tuition, the undertaking of supervised study or examination, and the taking part (as part of the curriculum of the course) in any supervised exercise, experiment, project or practical work.

(**78**) 1988 c. 40.

PART 3

Student nurses

7.—(1) A person is a student nurse on a particular day if, on that day, they are undertaking a course which would (if successfully completed) lead to a first registration in the Nurses' Part or the Midwives' Part of the register maintained by the Nursing and Midwifery Council under article 5 of the Nursing and Midwifery Order 2001(**79**).

(2) A person is regarded as undertaking a course in this paragraph on a particular day if the day falls within the relevant period for that course.

PART 4

Interpretation

8. In this Schedule, the relevant period for a course or programme means the period beginning with the day on which a person begins that course or programme and ending with the day ("the last day") they complete it, abandon it or are dismissed from it (which period includes any periods of vacation between terms and before the last day).

SCHEDULE 3

Regulations 2 and 29 and paragraph 3(1)(a) of Schedule 2

Prescribed educational establishments

Establishments for students and student nurses

1. Subject to paragraph 2, an institution is a prescribed educational establishment within this Schedule if it is—

(a) an institution within the further education sector within the meaning of section 91(3)(**80**) of the Further and Higher Education Act 1992, or

(b) an institution within the higher education sector within the meaning of section 91(5)(**81**) of that Act.

2. A Ministry of Defence training establishment for the armed forces is not a prescribed educational establishment within this Schedule.

(**79**) S.I. 2002/253, amended by S.I. 2008/838 and 2009/1182.
(**80**) 1992 c. 13. Section 91(3) was amended by paragraph 13(2) of Schedule 8 to the Apprenticeships, Skills, Children and Learning Act 2009 (c. 22).
(**81**) Section 91(5) was amended by paragraph 4(2) of the Schedule to the Higher Education (Wales) Act 2015 (anaw 1) and S.I. 2019/1027.

SCHEDULE 4

Regulation 30

Consequential amendments and revocations

Amendment of the Council Tax (Discount Disregards) Order 1992

1.—(1) The Council Tax (Discount Disregards) Order 1992(**82**) is amended as follows.

(2) In article 1—

(a) in the title, after "commencement" insert ", application";

(b) after paragraph (2) insert—

"(3) This Order applies in relation to England."

(3) In article 5(2) omit the words "in England and Wales".

(4) In Schedule 1 omit paragraph 1(1)(b)(iii).

(5) In Schedule 2, in paragraph 2, in the definition of "relevant territory" omit "Wales,".

Amendment of the Council Tax (Administration and Enforcement) Regulations 1992

2.—(1) The Council Tax (Administration and Enforcement) Regulations 1992(**83**) are amended as follows.

(2) In regulation 1(2)—

(a) after the definition of "the Act" insert—

""the 2026 Regulations" means the Council Tax (Discounts, Disregards and Exemptions) (Wales) Regulations 2026;";

(b) in the definition of "discount", as it applies in relation to Wales, for "section 11 or section 12" substitute "section 11E(1) or 11F(2)";

(c) omit the definition of "Exempt Dwellings Order" as it applies in relation to Wales;

(d) in the definition of "exempt dwelling", as it applies in relation to Wales, for "Exempt Dwellings Order" substitute "the 2026 Regulations".

(3) In regulation 7(3A), after "the Exempt Dwellings Order" insert "or regulation 29 of the 2026 Regulations".

(4) In regulation 10(6)(a), after "the Exempt Dwellings Order" insert "or regulation 29 of the 2026 Regulations".

Amendment of the Council Tax (Additional Provisions for Discount Disregards) Regulations 1992

3.—(1) The Council Tax (Additional Provisions for Discount Disregards) Regulations 1992(**84**) is amended as follows.

(2) In regulation 1, after paragraph (2) insert—

(**82**) S.I. 1992/548, amended by S.I. 1994/543, 1995/619, 1996/636, 1997/656, 2013/388, 2013/680, 2013/638 (W. 71) and 2013/1048 (W. 110). There are other amending instruments but none is relevant to these Regulations.

(**83**) S.I. 1992/613, amended by S.I. 1992/3008, 2004/785 (W. 82), 2013/62 (W. 13) and 2014/129 (W. 17). There are other amending instruments but none is relevant to these Regulations.

(**84**) S.I. 1992/552, amended by S.I. 2019/431 (W. 100), 2022/722 (W. 160) and 2023/154 (W. 23). There are other amending instruments but none is relevant to these Regulations.

"(3) These Regulations apply in relation to England."

(3) Omit regulations 4 and 5.

Amendment of the Council Tax (Exempt Dwellings) Order 1992

4.—(1) The Council Tax (Exempt Dwellings) Order 1992(**85**) is amended as follows.

(2) In article 1—

(a) the existing provision becomes paragraph (1);

(b) after paragraph (1) insert—

"(2) This Order applies in relation to England."

(3) In article 2—

(a) in paragraph (1) omit the definition of "contract-holder";

(b) in paragraph (3A) omit "in England".

(4) In article 3—

(a) in Class D, in paragraph (1)(a), for ", tenant or contract-holder" substitute "or tenant";

(b) in Class E, in the opening words, for ", tenant or contract-holder" substitute "or tenant";

(c) in Class F, in paragraph (2)(b), omit "or contract-holder";

(d) in Class I, in the opening words, for ", tenant or contract-holder" substitute "or tenant";

(e) in Class J, in the opening words, for ", tenant or contract-holder" substitute "or tenant".

(5) Omit "Class X".

Amendment of the Council Tax (Demand Notices) (Wales) Regulations 1993

5.—(1) The Council Tax (Demand Notices) (Wales) Regulations 1993(**86**) are amended as follows.

(2) In Schedule 1—

(a) in paragraph 7(a), for "section 11" substitute "section 11E(1)";

(b) in paragraph 7(b), for "a determination made under section 12 of the 1993 Act (discounts: special provision for Wales)" substitute "a determination made under section 11F(2) of the 1992 Act";

(c) in paragraph 8(a), for "an amount equal to the appropriate percentage or (in relation to paragraph 7(a)) twice the appropriate percentage (as the case may be)" substitute "an amount prescribed or calculated in relation to paragraph 7(a)".

(3) In Schedule 2—

(a) in paragraph 15(b)(ii), for "section 11" substitute "section 11E(1)";

(b) in paragraph 15(b)(iii), for "section 12" substitute "section 11F(1)";

(**85**) S.I. 1992/558, amended by S.I. 1992/2941, 1994/539, 1995/619, 1997/656, 1998/291, 1999/536, 2000/1025 (W. 61), 2004/2921 (W. 260), 2005/3302 (W. 256), 2019/432 (W. 101) 2022/722 (W. 160) and 2022/907 (W. 198). There are other amending instruments but none is relevant to these Regulations.

(**86**) S.I. 1993/255, amended by S.I. 2004/460 (W. 45) and 2013/63 (W. 14). There are other amending instruments but none is relevant to these Regulations.

(c) in paragraph 15(c), for "section 12" substitute "section 11F(1)";

(d) in paragraph 15(c)(i), for "subsection (3) or (4) of section 12 of the 1992 Act shall have effect in substitution for section 11(2)(a) of that Act" substitute "section 11F(2) of the 1992 Act has effect in substitution of a discount prescribed or calculated under section 11E(1) of that Act";

(e) in paragraph 15(c)(ii), omit "equal to the appropriate percentage within the meaning of section 11(3) of that Act".

Amendment of the Local Authorities (Calculation of Council Tax Base) (Wales) Regulations 1995

6.—(1) The Local Authorities (Calculation of Council Tax Base) (Wales) Regulations 1995(**87**) are amended as follows.

(2) In regulation 1(3), in the definition of "relevant percentage", for "discount under section 11 or 12" substitute "discount under section 11E(1) or 11F(2)".

(3) In regulation 3(5), for "the Council Tax (Exempt Dwellings) Order 1992" substitute "regulation 29 of the Council Tax (Discounts, Disregards and Exemptions) (Wales) Regulations 2026".

Amendment of the Council Tax (Chargeable Dwellings, Exempt Dwellings and Discount Disregards) (Amendment) (Wales) Order 2004

7. In the Council Tax (Chargeable Dwellings, Exempt Dwellings and Discount Disregards) (Amendment) (Wales) Order 2004(**88**), omit articles 3 and 4.

Amendment of the Local Authorities (Calculation of Council Tax Base) and Council Tax (Prescribed Classes of Dwellings) (Wales) (Amendment) Regulations 2004

8. In the Local Authorities (Calculation of Council Tax Base) and Council Tax (Prescribed Classes of Dwellings) (Wales) (Amendment) Regulations 2004(**89**), omit regulation 8.

Amendment of the Civil Partnership Act 2004 (Consequential Amendments to Subordinate Legislation) (Wales) Order 2005

9. In the Civil Partnership Act 2004 (Consequential Amendments to Subordinate Legislation) (Wales) Order 2005(**90**), omit paragraphs 7, 8 and 12 of the Schedule.

Amendment of the Council Tax Reduction Schemes and Prescribed Requirements (Wales) Regulations 2013

10.—(1) The Council Tax Reduction Schemes and Prescribed Requirements (Wales) Regulations 2013 are amended as follows.

(2) In Schedule 1—

(a) in paragraph 3(8), for paragraph (b) substitute—

(**87**) S.I. 1995/2561, amended by S.I. 2004/3094 (W. 268) and 2016/969 (W. 238). There are other amending instruments but none is relevant to these Regulations.
(**88**) S.I. 2004/2921 (W. 260).
(**89**) S.I. 2004/3094 (W. 268).
(**90**) S.I. 2005/3302 (W. 256).

"(b) to whom Part 3 (disregards) of the Council Tax (Discounts, Disregards and Exemptions) (Wales) Regulations 2026(**91**) applies but this paragraph does not apply to a non-dependant who is a student within the meaning of Part 3 of, and Schedule 2 to, those Regulations;";

(b) in paragraph 40(4), for "section 11 or 12" substitute "section 11E(1) or 11F(2)".

(3) In Schedule 6—

(a) in paragraph 5(8), for paragraph (b) substitute—

"(b) to whom Part 3 (disregards) of the Council Tax (Discounts, Disregards and Exemptions) (Wales) Regulations 2026 applies but this paragraph does not apply to a non-dependant who is a student within the meaning of Part 3 of, and Schedule 2 to, those Regulations;";

(b) in paragraph 46(4), for "section 11 or 12" substitute "section 11(E)(1) or 11F(2)".

Amendment of the Council Tax Reduction Schemes (Default Scheme) (Wales) Regulations 2013

11.—(1) The scheme set out in the Schedule to the Council Tax Reduction Schemes (Default Scheme) (Wales) Regulations 2013(**92**) is amended as follows.

(2) In paragraph 28(8), for paragraph (b) substitute—

"(b) to whom Part 3 (disregards) of the Council Tax (Discounts, Disregards and Exemptions) (Wales) Regulations 2026 applies but this paragraph does not apply to a non-dependant who is a student within the meaning of Part 3 of, and Schedule 2 to, those Regulations;";

(3) In paragraph 105(4), for "section 11 or 12" substitute "section 11(E)(1) or 11F(2)".

Amendment of the Qualifications Wales Act 2015 (Consequential Amendments) Regulations 2016

12. In the Qualifications Wales Act 2015 (Consequential Amendments) Regulations 2016(**93**), omit regulation 4.

Amendment of the Council Tax (Additional Provisions for Discount Disregards) (Amendment) (Wales) Regulations 2019

13. In the Council Tax (Additional Provisions for Discount Disregards) (Amendment) (Wales) Regulations 2019(**94**), omit regulation 2(4).

Amendment of Council Tax (Exempt Dwellings) (Amendment) (Wales) Order 2019

14. In the Council Tax (Exempt Dwellings) (Amendment) (Wales) Order 2019(**95**), omit article 2.

(**91**) W.S.I. 2026/8.
(**92**) S.I. 2013/3035 (W. 303), amended by S.I. 2014/66 (W. 6), S.I. 2014/513, S.I. 2014/825 (W. 83), S.I. 2014/852, S.I. 2015/44 (W. 3), S.I. 2015/971, S.I. 2016/50 (W. 21), S.I. 2017/46 (W. 20), S.I. 2018/14 (W. 7), S.I. 2019/11 (W. 5), S.I. 2020/16 (W. 2), S.I. 2021/34 (W. 9), S.I. 2022/51 (W. 19), S.I. 2022/634, S.I. 2022/1329, S.I. 2023/47 (W. 6), S.I. 2023/1071, S.I. 2024/56 (W. 16) and 2025/59 (W. 17).
(**93**) S.I. 2016/236 (W. 88).
(**94**) S.I. 2019/431 (W. 100).
(**95**) S.I. 2019/432 (W. 101).

Amendment of the Renting Homes (Wales) Act 2016 (Consequential Amendments to Secondary Legislation) Regulations 2022

15. In the Renting Homes (Wales) Act 2016 (Consequential Amendments to Secondary Legislation) Regulations 2022(**96**), omit paragraph 12 of Schedule 1.

Revocations

16. The following statutory instruments are revoked—

(a) the Council Tax (Prescribed Classes of Dwellings) (Wales) Regulations 1998(**97**);

(b) the Council Tax (Exempt Dwellings) (Amendment) (Wales) Order 2000(**98**);

(c) the Council Tax (Discount Disregards) (Amendment) (Wales) Order 2003(**99**);

(d) the Council Tax (Prescribed Classes of Dwellings) (Wales) (Amendment) Regulations 2004(**100**);

(e) the Council Tax (Discount Disregards) (Amendment) (Wales) Order 2007(**101**);

(f) the Council Tax (Discount Disregards) (Amendment) (Wales) Order 2010(**102**);

(g) the Council Tax (Prescribed Classes of Dwellings) (Wales) (Amendment) Regulations 2010(**103**);

(h) the Council Tax (Discount Disregards) (Amendment) (Wales) Order 2013(**104**);

(i) the Council Tax (Discount Disregards) (Amendment No. 2) (Wales) Order 2013(**105**);

(j) the Council Tax (Prescribed Classes of Dwellings) (Wales) (Amendment) Regulations 2017(**106**);

(k) the Council Tax (Amendments Relating to Discount Disregards and Exempt Dwellings) (Wales) Regulations 2022(**107**);

(l) the Council Tax (Additional Provisions for Discount Disregards) (Amendment) (Wales) Regulations 2023(**108**).

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(**96**) S.I. 2022/907 (W. 198).
(**97**) S.I. 1998/105.
(**98**) S.I. 2000/1025 (W. 61).
(**99**) S.I. 2003/673 (W. 83).
(**100**) S.I. 2004/452 (W. 43).
(**101**) S.I. 2007/580 (W. 52).
(**102**) S.I. 2010/2448 (W. 211).
(**103**) S.I. 2010/612 (W. 58).
(**104**) S.I. 2013/638 (W. 71).
(**105**) S.I. 2013/1048 (W. 110).
(**106**) S.I. 2017/42 (W. 18).
(**107**) S.I. 2022/722 (W. 160).
(**108**) S.I. 2023/154 (W. 23).

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