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 89

## Rheoliadau'r Dreth Gyngor (Eithriadau rhag Symiau Uwch) (Cymru) (Diwygio) 2026

| | |
|---|---|
| *Gwnaed* | *20 Mawrth 2026* |
| *Yn dod i rym* | *1 Ebrill 2027* |

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. 89

## The Council Tax (Exceptions to Higher Amounts) (Wales) (Amendment) Regulations 2026

| | |
|---|---|
| *Made* | *20 March 2026* |
| *Coming into force* | *1 April 2027* |

£8.90

OFFERYNNAU STATUDOL CYMRU

# 2026 Rhif 89

# Y DRETH GYNGOR, CYMRU

## Rheoliadau'r Dreth Gyngor (Eithriadau rhag Symiau Uwch) (Cymru) (Diwygio) 2026

**NODYN ESBONIADOL**

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

Mae'r Rheoliadau hyn yn diwygio Rheoliadau'r Dreth Gyngor (Eithriadau rhag Symiau Uwch) (Cymru) 2015 i ragnodi dosbarth pellach ar annedd na chaniateir i awdurdod bilio wneud penderfyniad mewn perthynas ag ef i gymhwyso swm uwch o ran treth gyngor.

Mae'r dosbarth pellach (Dosbarth 8) yn gymwys i'r anheddau hynny a oedd yn bodloni'r meini prawf yn flaenorol o ran bod yn eiddo nad yw'n eiddo domestig o dan adran 66(2BB) o Ddeddf Cyllid Llywodraeth Leol 1988 (ac a oedd felly'n agored i ardrethi annomestig) ond nad ydynt yn bodloni'r meini prawf hynny mwyach ac sydd bellach yn cael eu hystyried yn eiddo domestig o dan adran 66 o'r Ddeddf honno (ac sy'n agored i'r dreth gyngor). Mae'r eithriad rhag penderfyniad i gymhwyso'r swm uwch yn gymwys am gyfnod o un flwyddyn o'r dyddiad y peidiodd yr annedd â bod yn eiddo nad yw'n eiddo domestig ac y daeth yn eiddo domestig.

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 89

# Y DRETH GYNGOR, CYMRU

## Rheoliadau'r Dreth Gyngor (Eithriadau rhag Symiau Uwch) (Cymru) (Diwygio) 2026

| | |
|---|---|
| *Gwnaed* | *20 Mawrth 2026* |
| *Yn dod i rym* | *1 Ebrill 2027* |

Mae Gweinidogion Cymru yn gwneud y Rheoliadau a ganlyn drwy arfer y pwerau a roddir iddynt gan adran 12B(5) a (6) o Ddeddf Cyllid Llywodraeth Leol 1992(**1**).

**Enwi a dod i rym**

**1.**—(1) Enw'r Rheoliadau hyn yw Rheoliadau'r Dreth Gyngor (Eithriadau rhag Symiau Uwch) (Cymru) (Diwygio) 2026.

(2) Daw'r Rheoliadau hyn i rym ar 1 Ebrill 2027.

**Diwygio Rheoliadau'r Dreth Gyngor (Eithriadau rhag Symiau Uwch) (Cymru) 2015**

**2.**—(1) Mae Rheoliadau'r Dreth Gyngor (Eithriadau rhag Symiau Uwch) (Cymru) 2015(**2**) wedi eu diwygio fel a ganlyn.

(2) Yn rheoliad 2 (dehongli), ar ôl "Dosbarth 7" mewnosoder—

> "ystyr "Dosbarth 8" ("*Class 8*") yw'r dosbarth ar anheddau a ddisgrifir yn rheoliad 11;".

(3) Yn rheoliad 3(2) (dosbarthau rhagnodedig), yn lle "a 7" rhodder ", 7 ac 8".

(4) Ar ôl rheoliad 10 (Dosbarth 7) mewnosoder—

**"Dosbarth 8**

**11.**—(1) Mae'r dosbarth ar annedd sydd wedi ei ragnodi at ddibenion y rheoliad hwn ("Dosbarth 8") wedi ei ffurfio o bob annedd sy'n dod o fewn paragraff (2) (ond gweler paragraff (3)).

(2) Annedd a oedd yn flaenorol yn eiddo nad yw'n eiddo domestig oherwydd ei bod yn dod o fewn adran 66(2BB) o Ddeddf Cyllid Llywodraeth Leol 1988(**3**).

(**1**) 1992 p. 14. Mewnosodwyd adran 12B o'r Ddeddf gan adran 139(2) o Ddeddf Tai (Cymru) 2014 (dccc 7).
(**2**) O.S. 2015/2068 (Cy. 311), a ddiwygiwyd gan O.S. 2019/1458 a 2023/253 (Cy. 33).
(**3**) Mewnosodwyd adran 66(2BB) gan O.S. 2010/682 (Cy. 65) ac fe'i diwygiwyd gan O.S. 2016/31 (Cy. 12) a 2022/563 (Cy. 129), ac O.S.C. 2026/7.

(3) Mae'r eithriad yn gymwys am gyfnod o un flwyddyn o'r dyddiad y peidiodd yr annedd â bod yn eiddo nad yw'n eiddo domestig o dan adran 66(2BB) o'r Ddeddf honno."

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

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

WELSH STATUTORY INSTRUMENTS

# 2026 No. 89

# COUNCIL TAX, WALES

## The Council Tax (Exceptions to Higher Amounts) (Wales) (Amendment) Regulations 2026

**EXPLANATORY NOTE**

*(This note is not part of the Regulations)*

These Regulations amend the Council Tax (Exceptions to Higher Amounts) (Wales) Regulations 2015 to prescribe a further class of dwelling in relation to which a billing authority may not make a determination to apply a higher amount of council tax.

The further class (Class 8) applies to those dwellings which previously met the criteria to be not domestic property under section 66(2BB) of the Local Government Finance Act 1988 (and which were therefore liable to non-domestic rates) but which no longer meet those criteria and are now considered to be domestic property under section 66 of that Act (and are liable to council tax). The exception from a determination to apply the higher amount applies for a period of one year from the date that the dwelling ceased to be not domestic property and became domestic property.

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. 89

# COUNCIL TAX, WALES

## The Council Tax (Exceptions to Higher Amounts) (Wales) (Amendment) Regulations 2026

| | |
|---|---|
| *Made* | *20 March 2026* |
| *Coming into force* | *1 April 2027* |

The Welsh Ministers make the following Regulations in exercise of the powers conferred on them by section 12B(5) and (6) of the Local Government Finance Act 1992(**1**).

**Title and coming into force**

**1.**—(1) The title of these Regulations is the Council Tax (Exceptions to Higher Amounts) (Wales) (Amendment) Regulations 2026.

(2) These Regulations come into force on 1 April 2027.

**Amendments to the Council Tax (Exceptions to Higher Amounts) (Wales) Regulations 2015**

**2.**—(1) The Council Tax (Exceptions to Higher Amounts) (Wales) Regulations 2015(**2**) are amended as follows.

(2) In regulation 2 (interpretation), after "Class 7" insert—

> ""Class 8" ("*Dosbarth 8*") means the class of dwellings described in regulation 11;".

(3) In regulation 3(2) (prescribed classes), for "and 7" substitute ", 7 and 8".

(4) After regulation 10 (Class 7) insert—

**"Class 8**

**11.**—(1) The class of dwelling prescribed for the purpose of this regulation ("Class 8") comprises every dwelling that falls within paragraph (2) (but see paragraph (3)).

(2) A dwelling that was previously not domestic property because it fell within section 66(2BB) of the Local Government Finance Act 1988(**3**).

(**1**) 1992 c. 14. Section 12B of the Act was inserted by section 139(2) of the Housing (Wales) Act 2014 (anaw 7).
(**2**) S.I. 2015/2068 (W. 311), amended by S.I. 2019/1458 and 2023/253 (W. 33).
(**3**) Section 66(2BB) was inserted by S.I. 2010/682 (W. 65) and amended by S.I. 2016/31 (W. 12) and 2022/563 (W. 129), and W.S.I. 2026/7.

(3) The exception applies for a period of one year from the date that the dwelling ceased to be not domestic property under section 66(2BB) of that Act."

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

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