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 13

Rheoliadau Cynlluniau Gostyngiadau'r Dreth Gyngor (Gofynion Rhagnodedig a'r Cynllun Diofyn) (Diwygiadau Amrywiol) (Cymru) 2026

Gwnaed	*21 Ionawr 2026*
Yn dod i rym	*23 Ionawr 2026*

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

2026 No. 13

The Council Tax Reduction Schemes (Prescribed Requirements and Default Scheme) (Miscellaneous Amendments) (Wales) Regulations 2026

Made	*21 January 2026*
Coming into force	*23 January 2026*

£14.80

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 13

Y DRETH GYNGOR, CYMRU

Rheoliadau Cynlluniau Gostyngiadau'r Dreth Gyngor (Gofynion Rhagnodedig a'r Cynllun Diofyn) (Diwygiadau Amrywiol) (Cymru) 2026

NODYN ESBONIADOL

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

Mae'r Rheoliadau hyn yn diwygio Rheoliadau Cynlluniau Gostyngiadau'r Dreth Gyngor a Gofynion Rhagnodedig (Cymru) 2013 ("y Rheoliadau Gofynion Rhagnodedig") a Rheoliadau Cynlluniau Gostyngiadau'r Dreth Gyngor (Cynllun Diofyn) (Cymru) 2013 ("y Rheoliadau Cynllun Diofyn") a wnaed o dan adran 13A(4) a (5) o Ddeddf Cyllid Llywodraeth Leol 1992 ("Deddf 1992") ac Atodlen 1B iddi.

Mae'r Rheoliadau Gofynion Rhagnodedig yn ei gwneud yn ofynnol i bob awdurdod bilio yng Nghymru wneud cynllun sy'n pennu'r gostyngiadau sydd i fod yn gymwys i symiau o'r dreth gyngor sy'n daladwy gan bersonau, neu gan ddosbarthau o bersonau, y mae'r awdurdod yn ystyried eu bod mewn angen ariannol. Mae'r Rheoliadau Gofynion Rhagnodedig hefyd yn nodi'r materion y mae rhaid eu cynnwys mewn cynllun o'r fath.

Mae'r Rheoliadau Cynllun Diofyn yn nodi cynllun a fydd yn cymryd effaith, mewn cysylltiad ag anheddau yn ardal awdurdod bilio, os yw'r awdurdod hwnnw yn methu â gwneud ei gynllun ei hun.

Mae rheoliad 3 yn mewnosod diffiniadau newydd yn y Rheoliadau Gofynion Rhagnodedig o ganlyniad i ddiwygiadau eraill a wneir gan y Rheoliadau hyn. Mae rheoliad 14 yn gwneud yr un diwygiadau i'r Rheoliadau Cynllun Diofyn.

Mae rheoliadau 7(c) i (e), 9, 10(c) i (e), a 12 yn diwygio darpariaethau'r Rheoliadau Gofynion Rhagnodedig ynghylch pa daliadau sydd i'w diystyru at ddibenion cyfrifo hawlogaeth i ostyngiad mewn perthynas â diystyriadau newydd a diystyriadau presennol. Mae'r diystyriadau newydd yn cwmpasu taliadau yn unol â Chynllun Cydnabyddiaeth Ariannol Pobl Lesbiaidd, Hoyw, Ddeurywiol a Thrawsryweddol y Weinyddiaeth Amddiffyn a thaliadau a wneir o dan gynlluniau camweinyddu cyfiawnder sy'n cael effaith o dan

adran 133 o Ddeddf Cyfiawnder Troseddol 1988 (p. 33). Ar adeg gwneud y Rheoliadau hyn mae tri chynllun camweinyddu cyfiawnder o'r fath (y Gwasanaeth Ceisiadau Camweinyddu Cyfiawnder yng Nghymru a Lloegr a chynlluniau cyfatebol yn yr Alban a Gogledd Iwerddon). Mae'r diystyriadau newydd hefyd yn cwmpasu taliadau allstatudol a wneir at ddibenion tebyg. Gwneir diwygiadau pellach i'r darpariaethau presennol i sicrhau bod ffurfiau penodol ar daliadau yn cael eu diystyru mewn perthynas â didyniadau annibynyddion a chyfalaf ceisydd at ddibenion cyfrifo hawlogaeth i ostyngiad. Gwneir yr un diwygiadau i'r Rheoliadau Cynllun Diofyn gan reoliadau 18(c) i (e), 27 ac 28(a) i (c).

Mae rheoliad 4 yn diwygio'r diffiniadau yn y Rheoliadau Gofynion Rhagnodedig o "pensiynwr" a "person nad yw'n bensiynwr" i ddiystyru unrhyw ddyfarniad o Gredyd Cynhwysol y mae rheoliad 60A o Reoliadau Credyd Cynhwysol (Darpariaethau Trosiannol) 2014 yn gymwys iddo. Gwneir yr un diwygiad i'r Cynllun Diofyn gan reoliad 15.

Mae rheoliad 6(1)(a) yn diwygio rheoliad 28 o'r Rheoliadau Gofynion Rhagnodedig i sicrhau, pan fo unigolyn eisoes yn cael credyd cynhwysol, nad oes angen ystyried pa un a yw'n preswylio fel arfer yn y Deyrnas Unedig, Ynysoedd y Sianel, Ynys Manaw neu Weriniaeth Iwerddon ai peidio, wrth benderfynu a yw'n berson o dramor at ddibenion gostyngiad treth gyngor. Bydd unrhyw benderfyniad ynghylch a yw'n preswylio fel arfer (neu'n ddarostyngedig i un o'r eithriadau eraill rhag yr angen i ystyried pa un a yw'n preswylio fel arfer) eisoes wedi ei wneud pan ganiatawyd yr hawliad am gredyd cynhwysol. Gwneir yr un diwygiad i'r Rheoliadau Cynllun Diofyn gan reoliad 17(1(a).

Mae rheoliad 6(1)(b) ac (c) a (2) hefyd yn diwygio rheoliad 28 o'r Rheoliadau Gofynion Rhagnodedig i fewnosod tri chategori newydd yn y rhestr o bersonau nad ydynt i'w trin fel rhai nad ydynt yn preswylio ym Mhrydain Fawr ac sydd felly i'w cynnwys mewn cynllun gostyngiadau'r dreth gyngor.

Mae'r categori newydd cyntaf yn darparu nad yw person a oedd yn preswylio yn Israel, y Lan Orllewinol, Llain Gaza neu Ddwyrain Jerwsalem yn union cyn 23 Mehefin 2025, ac a adawodd y lleoedd hynny o ganlyniad i'r trais a wnaeth ddwysáu rhwng Israel ac Iran a ddechreuodd ym mis Mehefin 2025, i'w drin fel pe na bai ym Mhrydain Fawr. Yr ail gategori newydd o berson esempt yw'r rhai sydd â chaniatâd i ddod i mewn i'r Deyrnas Unedig neu i aros ynddi a roddir yn unol â rheolau mewnfudo a wnaed o dan adran 3 o Ddeddf Mewnfudo 1971 (p.77), hawl i breswylio yn y Deyrnas Unedig o fewn yr ystyr a roddir yn adran 2 o'r Ddeddf honno, neu nad oes angen caniatâd arnynt i ddod i mewn i'r Deyrnas Unedig nac i aros ynddi yn unol ag adran 3ZA o'r Ddeddf honno, a phan oedd y person yn preswylio mewn gwlad neu diriogaeth pan ddarparodd Llywodraeth Ei Fawrhydi wybodaeth gyhoeddus i gynghori gwladolion Prydeinig i adael gwlad neu diriogaeth neu mae wedi trefnu ymgiliad gwladolion Prydeinig o'r wlad neu'r diriogaeth honno. Y trydydd categori newydd o berson esempt yw personau sy'n cael caniatâd o dan ddarpariaethau mewnfudo sydd wedi eu cymeradwyo gan Lywodraeth Ei Fawrhydi fel llwybrau mewnfudo dyngarol diogel a chyfreithlon. Gwneir yr un diwygiadau i baragraff 19(5) o'r Rheoliadau Cynllun Diofyn gan reoliad 17(1)(b) ac (c) a (2).

Mae'r diwygiadau a wneir i'r Rheoliadau Gofynion Rhagnodedig gan reoliadau 7(a) a (b), 8, 10(a) a (b) ac 11 yn uwchraddio ffigurau penodol a ddefnyddir i gyfrifo a oes gan berson hawlogaeth i ostyngiad, ac os felly, swm y gostyngiad hwnnw. Mae'r ffigurau uwchraddedig yn gymwys i ddidyniadau annibynyddion (addasiadau a wneir i uchafswm y gostyngiad y gall person ei gael gan ystyried oedolion sy'n byw yn yr annedd nad ydynt yn ddibynyddion y ceisydd) ac i'r swm cymwysadwy (y swm y cymherir incwm

ceisydd ag ef er mwyn penderfynu swm y gostyngiad, os oes un, y gall fod gan y ceisydd hawlogaeth i'w gael). Mae nifer o ffigurau eraill hefyd yn cael eu huwchraddio i adlewyrchu newidiadau i amryw hawlogaethau eraill. Gwneir yr un diwygiadau i'r Rheoliadau Cynllun Diofyn gan reoliadau 18(a) a (b), 25 a 26.

Mae rheoliadau 5, 7(f) i (i), a 10(f) i (h) yn gwneud diwygiadau amrywiol i'r Rheoliadau Gofynion Rhagnodedig o ganlyniad i Ddeddf Gofal Newydd-anedig (Absenoldeb a Thâl) 2023 (p. 20), sy'n gwneud darpariaeth ar gyfer hawlogaethau, absenoldeb a thâl ar gyfer cyflogeion sydd â chyfrifoldeb am blant sy'n cael gofal newydd-anedig. Gwneir yr un diwygiadau i'r Rheoliadau Cynllun Diofyn gan reoliadau 16 a 19 i 24.

Mae rheoliad 28(d) yn cywiro mân wall teipograffyddol yn y testun Saesneg o'r Rheoliadau Cynllun Diofyn.

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 13

Y DRETH GYNGOR, CYMRU

Rheoliadau Cynlluniau Gostyngiadau'r Dreth Gyngor (Gofynion Rhagnodedig a'r Cynllun Diofyn) (Diwygiadau Amrywiol) (Cymru) 2026

Gwnaed	*21 Ionawr 2026*
Yn dod i rym	*23 Ionawr 2026*

Mae Gweinidogion Cymru yn gwneud y Rheoliadau a ganlyn drwy arfer y pwerau a roddir iddynt gan adran 13A(4) a (5) o Ddeddf Cyllid Llywodraeth Leol 1992(**1**) a pharagraffau 2 i 6 o Atodlen 1B iddi.

Yn unol â gweithdrefn gymeradwyo'r Senedd a gymhwysir gan adran 13A(8) o'r Ddeddf honno, gosodwyd drafft o'r offeryn statudol Cymreig hwn gerbron Senedd Cymru ac fe'i cymeradwywyd ganddi drwy benderfyniad(**2**).

Enwi, dod i rym, cymhwyso a dehongli

1.—(1) Enw'r Rheoliadau hyn yw Rheoliadau Cynlluniau Gostyngiadau'r Dreth Gyngor (Gofynion Rhagnodedig a'r Cynllun Diofyn) (Diwygiadau Amrywiol) (Cymru) 2026.

(2) Daw'r Rheoliadau hyn i rym ar 23 Ionawr 2026.

(3) Mae'r Rheoliadau hyn yn gymwys mewn perthynas â chynllun gostyngiadau'r dreth gyngor a wneir ar gyfer blwyddyn ariannol sy'n dechrau ar 1 Ebrill 2026 neu ar ôl hynny.

(4) Yn y Rheoliadau hyn—

mae i "awdurdod bilio" yr ystyr a roddir i "billing authority" yn adran 1(2)(b) o Ddeddf Cyllid Llywodraeth Leol 1992 ("Deddf 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(**3**), neu'r cynllun sy'n gymwys yn ddiofyn yn rhinwedd paragraff 6(1)(e) o Atodlen 1B i Ddeddf 1992.

(**1**) 1992 p. 14. Amnewidiwyd adran 13A gan adran 10(1) o Ddeddf Cyllid Llywodraeth Leol 2012 (p. 17). Mewnosodwyd Atodlen 1B gan adran 10(2) o'r Ddeddf honno a pharagraff 1 o Atodlen 4 iddi. Gweler adran 116(1) o Ddeddf Cyllid Llywodraeth Leol 1992 am y diffiniad o "prescribed". Mae adran 13A o Ddeddf Cyllid Llywodraeth Leol 1992 ac Atodlen 1B iddi wedi eu diwygio gan adran 19 o Ddeddf Cyllid Llywodraeth Leol (Cymru) 2024 (dsc 6) nad yw mewn grym eto.

(**2**) Mae'r cyfeiriad yn adran 13A(8) at Gynulliad Cenedlaethol Cymru bellach yn cael effaith fel cyfeiriad at Senedd Cymru yn rhinwedd adran 150A(2) o Ddeddf Llywodraeth Cymru 2006 (p. 32), fel y'i diwygiwyd gan baragraff 2(7)(c) o Atodlen 1 i Ddeddf Senedd ac Etholiadau (Cymru) 2020 (dccc 1).

(**3**) 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

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

2. Mae Rheoliadau Cynlluniau Gostyngiadau'r Dreth Gyngor a Gofynion Rhagnodedig (Cymru) 2013 wedi eu diwygio yn unol â rheoliadau 3 i 12.

3. Yn rheoliad 2(1) (dehongli)—

(a) ar ôl y diffiniad o "cerbyd ar gyfer pobl anabl neu fath arall o gerbyd" mewnosoder—

"ystyr "taliad Cynllun Cydnabyddiaeth Ariannol LHDT" ("*LGBT Financial Recognition Scheme payment*") yw taliad o dan Gynllun Cydnabyddiaeth Ariannol Pobl Lesbiaidd, Hoyw, Ddeurywiol a Thrawsryweddol a weinyddir o dan awdurdod yr Ysgrifennydd Gwladol dros Amddiffyn;";

(b) ar ôl y diffiniad o "MFET Limited" mewnosoder—

"ystyr "taliad digolledigiad camweinyddu cyfiawnder" ("*miscarriage of justice compensation payment*") yw—

(a) taliad a wneir o dan adran 133(1) o Ddeddf Cyfiawnder Troseddol 1988(**4**), neu

(b) unrhyw daliad arall a wneir gan yr Ysgrifennydd Gwladol, Gweinidogion yr Alban neu, yng Ngogledd Iwerddon, yr Adran Gyfiawnder, at ddiben digolledu person—

(i) am gamweinyddu cyfiawnder mewn achos troseddol, neu

(ii) am gael ei gyhuddo ar gam o drosedd;";

(c) ar ôl y diffiniad o "symudwr" mewnosoder—

"ystyr "absenoldeb gofal newydd-anedig" ("*neonatal care leave*") yw absenoldeb o dan adran 80EF o Ddeddf Hawliau Cyflogaeth 1996(**5**);";

(d) yn y diffiniad o "person cymwys" yn lle "neu daliad niwed drwy frechiad" rhodder ", taliad niwed drwy frechiad, taliad Cynllun Cydnabyddiaeth Ariannol LHDT neu daliad digolledigiad camweinyddu cyfiawnder,";

(e) ar ôl y diffiniad o "credyd pensiwn y wladwriaeth" mewnosoder—

"ystyr "tâl gofal newydd-anedig statudol" ("*statutory neonatal care pay*") yw tâl gofal newydd-anedig statudol o dan adran 171ZZ16 o DCBNC(**6**);".

4. Yn rheoliad 3 (ystyr "pensiynwr" a "person nad yw'n bensiynwr")—

(a) daw'r testun presennol yn baragraff (1);

(b) ar ôl y paragraff hwnnw mewnosoder—

"(2) At ddibenion is-baragraffau (a)(ii)(bb) a (b)(ii)(bb) o baragraff (1) mae dyfarniad o gredyd cynhwysol i'w ddiystyru—

(a) yn ystod y cyfnod perthnasol, neu

(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).

(**4**) 1988 p. 33.

(**5**) 1996 p. 18. Mewnosodwyd adran 80EF gan baragraff 2 o'r Atodlen i Ddeddf Gofal Newydd-anedig (Absenoldeb a Thâl) 2023 (p. 20).

(**6**) Mewnosodwyd adran 171ZZ16 gan baragraff 5 o'r Atodlen i Ddeddf Gofal Newydd-anedig (Absenoldeb a Thâl) 2023.

(b) pan fo rheoliad 60A o Reoliadau Credyd Cynhwysol (Darpariaethau Trosiannol) 2014(**7**) yn gymwys mewn cysylltiad â'r dyfarniad.

(3) Yn y rheoliad hwn—

mae i "cyfnod asesu" yr un ystyr ag a roddir i "assessment period" yn Rheoliadau Credyd Cynhwysol 2013(**8**);

ystyr "cyfnod perthnasol" ("*relevant period*") yw'r cyfnod sy'n dechrau â'r diwrnod y mae person ("P") a phob partner i P wedi cyrraedd yr oedran cymhwyso ar gyfer credyd pensiwn y wladwriaeth ac sy'n dod i ben â'r diwrnod y mae'r cyfnod asesu olaf ar gyfer credyd cynhwysol yn dod i ben."

5. Yn rheoliad 10(7) (gwaith am dâl) ar ôl "absenoldeb profedigaeth rhiant" mewnosoder ", absenoldeb gofal newydd-anedig".

6.—(1) Yn rheoliad 28(5) (personau sydd i'w trin fel rhai nad ydynt ym Mhrydain Fawr)—

(a) yn lle is-baragraff (j) rhodder—

"(j) yn cael cymhorthdal incwm, lwfans cyflogaeth a chymorth sy'n gysylltiedig ag incwm neu gredyd cynhwysol;";

(b) ar ôl is-baragraff (p) hepgorer "neu";

(c) ar ôl is-baragraff (q) mewnosoder—

"(r) yn berson—

(i) a oedd yn preswylio yn Israel, y Lan Orllewinol, Llain Gaza neu Ddwyrain Jerwsalem ar 23 Mehefin 2025 neu cyn hynny,

(ii) a adawodd Israel, y Lan Orllewinol, Llain Gaza neu Ddwyrain Jerwsalem mewn cysylltiad â'r gwrthdaro rhwng Israel ac Iran a wnaeth ddwysáu ym mis Mehefin 2025,

(iii) a gyrhaeddodd Brydain Fawr ar 23 Rhagfyr 2025 neu cyn hynny, a

(iv) sy'n bodloni un o'r meini prawf a ganlyn—

(aa) y rhoddwyd caniatâd iddo i ddod i mewn i'r Deyrnas Unedig neu i aros ynddi o dan y rheolau a wnaed o dan adran 3(2) o Ddeddf Mewnfudo 1971(**9**) neu'r tu allan i'r rheolau hynny,

(bb) sydd â hawl i breswylio yn y Deyrnas Unedig o fewn ystyr adran 2(**10**) o'r Ddeddf honno, neu

(cc) yn unol ag adran 3ZA(**11**) o'r Ddeddf honno, nad oes angen caniatâd arno i ddod i mewn i'r Deyrnas Unedig nac i aros ynddi;

(s) yn berson (ond gweler paragraff (5A))—

(**7**) O.S. 2014/1230, a ddiwygiwyd gan O.S. 2024/611; mae offerynnau diwygio eraill ond nid yw'r un ohonynt yn berthnasol i'r Rheoliadau hyn.

(**8**) O.S. 2013/376. O ran cyfnodau asesu, gweler rheoliad 21 o'r Rheoliadau hynny. Yr offerynnau diwygio perthnasol yw O.S. 2014/2887 a 2018/65.

(**9**) 1971 p. 77.

(**10**) Amnewidiwyd adran 2 gan adran 39(2) o Ddeddf Cenedligrwydd Prydeinig 1981 (p. 61) ac fe'i diwygiwyd gan O.S. 2019/745.

(**11**) Mewnosodwyd adran 3ZA gan adran 2(2) o Ddeddf Mewnfudo a Chyd-drefnu Nawdd Cymdeithasol (Ymadael â'r UE) 2020 (p. 20).

(i) a oedd yn preswylio mewn gwlad neu diriogaeth y tu allan i Brydain Fawr yn union cyn i Lywodraeth ei Fawrhydi—

(aa) darparu gwybodaeth gyhoeddus i gynghori gwladolion Prydeinig i adael y wlad neu'r diriogaeth honno, neu

(bb) trefnu ymgiliad gwladolion Prydeinig o'r wlad neu'r diriogaeth honno,

(ii) sydd wedi gadael y wlad neu'r diriogaeth honno ac sy'n bresennol ym Mhrydain Fawr, a

(iii) sy'n bodloni un o'r meini prawf a ganlyn—

(aa) sydd â hawl i breswylio yn y Deyrnas Unedig o fewn yr ystyr a roddir yn adran 2 o Ddeddf Mewnfudo 1971,

(bb) nad yw'n ofynnol iddo gael caniatâd i ddod i mewn i'r Deyrnas Unedig neu i aros ynddi yn unol ag adran 3ZA o'r Ddeddf honno,

(cc) y rhoddwyd caniatâd iddo i ddod i mewn i'r Deyrnas Unedig neu i aros ynddi yn unol â rheolau mewnfudo a wnaed o dan adran 3(2) o'r Ddeddf honno, neu

(dd) sydd â chaniatâd ar sail disgresiwn y tu allan i reolau a wnaed o dan adran 3(2) o'r Ddeddf honno;

(t) yn berson sydd, fel rhan o lwybr mewnfudo dyngarol diogel a chyfreithlon, â chaniatâd i ddod i mewn i'r Deyrnas Unedig yn unol â rheolau mewnfudo a wnaed o dan adran 3(2) o Ddeddf Mewnfudo 1971 neu sydd â chaniatâd ar sail disgresiwn y tu allan i'r rheolau hynny."

(2) Ar ôl rheoliad 28(5) mewnosoder—

"(5A) Nid yw is-baragraff (s) o baragraff (5) yn gymwys ar ôl diwedd 6 mis sy'n dechrau â'r diwrnod y dyroddir yr wybodaeth gyhoeddus, neu y dechreuir yr ymgiliad."

7. Yn Atodlen 1 (penderfynu cymhwystra am ostyngiad: pensiynwyr)—

(a) ym mharagraff 3(1)—

(i) ym mharagraff (a), yn lle "£18.70" rhodder "£20.05";

(ii) ym mharagraff (b), yn lle "£6.25" rhodder "£6.70";

(b) ym mharagraff 3(2)—

(i) ym mharagraff (a), yn lle "£266.00" rhodder "£279.00";

(ii) ym mharagraff (b), yn lle "£266.00", "£463.00" a "£12.45" rhodder "£279.00", "£485.00" a "£13.35" yn y drefn honno;

(iii) ym mharagraff (c), yn lle "£463.00", "£577.00" a "£15.65" rhodder "£485.00", "£605.00" ac "£16.80" yn y drefn honno;

(c) ym mharagraff 3(9)(c), ar ôl "y Cynllun Digolledu Dioddefwyr Terfysgaeth Dramor" mewnosoder ", Cynllun Digolledu Windrush";

(d) ym mharagraff 3(9)(d), ar ôl "daliad digolledia d Swyddfa'r Post" mewnosoder ", unrhyw daliad niwed drwy frechiad, unrhyw daliad Cynllun Cydnabyddiaeth Ariannol LHDT neu unrhyw daliad digolledia d camweinyddu cyfiawnder;";

(e) ar ôl paragraff 3(9)(d) mewnosoder—

"(e) unrhyw daliad allan o ystad person i fab, merch, llysfab neu lysferch y person hwnnw sy'n deillio o daliad i fodloni argymhelliad yr Ymchwiliad i Waed Heintiedig yn ei adroddiad interim a gyhoeddwyd ar 29 Gorffennaf 2022 a wneir o dan neu gan Gynllun Cymorth Gwaed Heintiedig yr Alban neu gynllun gwaed cymeradwy;

(f) unrhyw daliad allan o ystad person sy'n deillio o daliad a wneir o dan neu gan Gynllun Cymorth Gwaed Heintiedig yr Alban neu gynllun gwaed cymeradwy i ystad y person am fod y person hwnnw wedi ei heintio gan gynhyrchion gwaed halogedig.";

(f) ym mharagraff 10(1)(j) (ystyr "incwm": pensiynwyr), ar ôl is-baragraff (xvib), mewnosoder—

"(xvic) tâl gofal newydd-anedig statudol;";

(g) ym mharagraff 12(1) (enillion enillwyr cyflogedig: pensiynwyr), ar ôl paragraff (jb) mewnosoder—

"(jc) tâl gofal newydd-anedig statudol;";

(h) ym mharagraff 13(2)(d) (cyfrifo enillion net enillwyr cyflogedig: pensiynwyr), ar ôl "tâl profedigaeth rhiant statudol" mewnosoder ", tâl gofal newydd-anedig statudol";

(i) ym mharagraff 19 (trin costau gofal plant: pensiynwyr)—

(i) yn is-baragraff (15), yn y geiriau o flaen paragraff (a), ar ôl "absenoldeb profedigaeth rhiant" mewnosoder ", absenoldeb gofal newydd-anedig";

(ii) yn is-baragraff (15)(a), ar ôl "absenoldeb profedigaeth rhiant" mewnosoder ", absenoldeb gofal newydd-anedig";

(iii) yn is-baragraff (15)(c), o flaen "neu gymhorthdal cymwys" mewnosoder ", tâl gofal newydd-anedig statudol";

(iv) yn is-baragraff (16), yn y geiriau o flaen paragraff (a), ar ôl "absenoldeb profedigaeth rhiant" mewnosoder ", absenoldeb gofal newydd-anedig";

(v) yn is-baragraff (16)(b), ar ôl "tâl profedigaeth rhiant statudol" mewnosoder ", tâl gofal newydd-anedig statudol";

(vi) yn is-baragraff (16)(c), ar ôl "tâl profedigaeth rhiant statudol" mewnosoder ", tâl gofal newydd-anedig statudol".

8. Yn Atodlen 2 (symiau cymwysadwy: pensiynwyr)—

(a) yng ngholofn (2) o'r Tabl ym mharagraff 1 (lwfans personol)—

(i) yn is-baragraff (1), yn lle "£244.40" rhodder "£256.00";

(ii) yn is-baragraff (2), yn lle "£366.00" rhodder "£383.35";

(iii) yn is-baragraff (3), yn lle "£366.00" a "£121.60" rhodder "£383.35" a "£127.35" yn y drefn honno;

(b) yng ngholofn (2) o'r Tabl ym mharagraff 2(1) (symiau plentyn neu berson ifanc), yn lle "£84.66", yn y ddau le y mae'n digwydd, rhodder "£87.88";

(c) ym mharagraff 3 (premiwm teulu), yn lle "£19.48" rhodder "£20.22";

(d) yn yr ail golofn (swm) yn y Tabl ym mharagraff 12 (symiau'r premiymau a bennir yn Rhan 3)—

(i) yn is-baragraff (1), yn lle "£82.90", yn y ddau le y mae'n digwydd, rhodder "£86.05" ac yn lle "£165.80" rhodder "£172.10";

(ii) yn is-baragraff (2), yn lle “£32.75” rhodder “£33.99”;

(iii) yn is-baragraff (3), yn lle “£81.37” rhodder “£84.46”;

(iv) yn is-baragraff (4), yn lle “£46.40” rhodder “£48.15”.

9. Yn Atodlen 5 (diystyriadau cyfalaf: pensiynwyr), ym mharagraff 16—

(a) yn lle is-baragraff (1A) rhodder—

“(1A) Unrhyw daliad digolledigad Swyddfa’r Post, unrhyw daliad niwed drwy frechiad, unrhyw daliad Cynllun Cydnabyddiaeth Ariannol LHDT neu unrhyw daliad digolledigad camweinyddu cyfiawnder.”;

(b) ym mhob un o is-baragraffau (2) i (3), (5) i (6) a (7) yn lle “neu daliad niwed drwy frechiad” rhodder “, taliad niwed drwy frechiad, taliad Cynllun Digolledu Windrush, taliad Cynllun Cydnabyddiaeth Ariannol LHDT neu daliad digolledigad camweinyddu cyfiawnder”;

(c) ar ôl is-baragraff (6A) mewnosoder—

“(6B) Unrhyw daliad allan o ystad person sy’n deillio o daliad a wneir o dan neu gan Gynllun Cymorth Gwaed Heintiedig yr Alban neu gynllun gwaed cymeradwy i ystad y person am fod y person hwnnw wedi ei heintio gan gynhyrchion gwaed halogedig.”

10. Yn Atodlen 6 (penderfynu cymhwystra am ostyngiad: personau nad ydynt yn bensiynwyr)—

(a) ym mharagraff 5(1)—

(i) ym mharagraff (a), yn lle “£18.70” rhodder “£20.05”;

(ii) ym mharagraff (b), yn lle “£6.25” rhodder “£6.70”;

(b) ym mharagraff 5(2)—

(i) ym mharagraff (a), yn lle “£266.00” rhodder “£279.00”;

(ii) ym mharagraff (b), yn lle “£266.00”, “£463.00” a “£12.45” rhodder “£279.00”, “£485.00” a “£13.35” yn y drefn honno;

(iii) ym mharagraff (c), yn lle “£463.00”, “£577.00” a “£15.65” rhodder “£485.00”, “£605.00” ac “£16.80” yn y drefn honno;

(c) ym mharagraff 5(9)(b), ar ôl “y Cynllun Digolledu Dioddefwyr Terfysgaeth Dramor” mewnosoder “, Cynllun Digolledu Windrush”;

(d) ym mharagraff 5(9)(ba), ar ôl “daliad digolledigad Swyddfa’r Post” mewnosoder “, unrhyw daliad niwed drwy frechiad, unrhyw daliad Cynllun Cydnabyddiaeth Ariannol LHDT neu unrhyw daliad digolledigad camweinyddu cyfiawnder”;

(e) ar ôl paragraff 5(9)(d) mewnosoder—

“(e) unrhyw daliad allan o ystad person i fab, merch, llysfab neu lysferch y person hwnnw sy’n deillio o daliad i fodloni argymhelliad yr Ymchwiliad i Waed Heintiedig yn ei adroddiad interim a gyhoeddwyd ar 29 Gorffennaf 2022 a wneir o dan neu gan Gynllun Cymorth Gwaed Heintiedig yr Alban neu gynllun gwaed cymeradwy;

(f) unrhyw daliad allan o ystad person, sy’n deillio o daliad a wneir o dan neu gan Gynllun Cymorth Gwaed Heintiedig yr Alban neu gynllun gwaed cymeradwy i ystad y person am fod y person hwnnw wedi ei heintio gan gynhyrchion gwaed halogedig.”;

(f) ym mharagraff 14(1)—

(i) ym mharagraff (j), ar ôl “tâl profedigaeth rhiant statudol” mewnosoder “, tâl gofal newydd-anedig statudol”;

(ii) ym mharagraff (k), ar ôl “absenoldeb profedigaeth rhiant” mewnosoder “, absenoldeb gofal newydd-anedig”;

(g) ym mharagraff 15(3)(d), ar ôl “tâl profedigaeth rhiant statudol” mewnosoder “, tâl gofal newydd-anedig statudol”;

(h) ym mharagraff 21—

(i) yn is-baragraff (15), yn y geiriau o flaen paragraff (a), ar ôl “absenoldeb profedigaeth rhiant” mewnosoder “, absenoldeb gofal newydd-anedig”;

(ii) yn is-baragraff (15)(a), ar ôl “absenoldeb profedigaeth rhiant” mewnosoder “, absenoldeb gofal newydd-anedig”;

(iii) yn is-baragraff 15(c), o flaen “neu gymhorthdal cymwys” mewnosoder “, tâl gofal newydd-anedig statudol”;

(iv) yn is-baragraff (16), yn y geiriau o flaen paragraff (a), ar ôl “absenoldeb profedigaeth rhiant” mewnosoder “, absenoldeb gofal newydd-anedig”;

(v) yn is-baragraff (16)(b), ar ôl “tâl profedigaeth rhiant statudol” mewnosoder “, tâl gofal newydd-anedig statudol”;

(vi) yn is-baragraff (16)(c), ar ôl “tâl profedigaeth rhiant statudol” mewnosoder “, tâl gofal newydd-anedig statudol”.

11. Yn Atodlen 7 (symiau cymwysadwy: personau nad ydynt yn bensiynwyr)—

(a) yng ngholofn (2) o’r Tabl ym mharagraff 1 (lwfansau personol)—

(i) yn is-baragraff (1), yn lle “£98.10”, yn y ddau le y mae’n digwydd, rhodder “£101.85” ac yn lle “£77.65” rhodder “£80.60”;

(ii) yn is-baragraff (2), yn lle “£98.10” rhodder “£101.85”;

(iii) yn is-baragraff (3), yn lle “£154.00” rhodder “£159.85”;

(b) yng ngholofn (2) o’r Tabl ym mharagraff 3(1), yn lle “£84.66”, yn y ddau le y mae’n digwydd, rhodder “£87.88”;

(c) ym mharagraff 4(1)(b) (premiwm teulu), yn lle “£19.48” rhodder “£20.22”;

(d) yn yr ail golofn (swm) o’r Tabl ym mharagraff 17 (symiau’r premiymau a bennir yn Rhan 3)—

(i) yn is-baragraff (1), yn lle “£43.20” a “£61.65” rhodder “£44.85” a “£64.00” yn y drefn honno;

(ii) yn is-baragraff (2), yn lle “£82.90”, yn y ddau le y mae’n digwydd, rhodder “£86.05” ac yn lle “£165.80” rhodder “£172.10”;

(iii) yn is-baragraff (3), yn lle “£81.37” rhodder “£84.46”;

(iv) yn is-baragraff (4), yn lle “£46.40” rhodder “£48.15”;

(v) yn is-baragraff (5), yn lle “£32.75”, “£21.20” a “£30.25” rhodder “£33.99”, “£22.00” a “£31.40” yn y drefn honno;

(e) ym mharagraff 23, yn lle “£36.55” rhodder “£37.95”;

(f) ym mharagraff 24, yn lle “£48.50” rhodder “£50.35”.

12. Yn Atodlen 10 (diystyriadau cyfalaf: personau nad ydynt yn bensiynwyr), ym mharagraff 29—

(a) yn lle is-baragraff (1A) rhodder—

"(1A) Unrhyw daliad digolledіad Swyddfa'r Post, unrhyw daliad niwed drwy frechiad, unrhyw daliad Cynllun Cydnabyddiaeth Ariannol LHDT neu unrhyw daliad digolledіad camweinyddu cyfiawnder.";

(b) ym mhob un o is-baragraffau (2) i (5) a (6) yn lle "neu daliad niwed drwy frechiad" rhodder ", taliad niwed drwy frechiad, taliad Cynllun Digolledu Windrush, taliad Cynllun Cydnabyddiaeth Ariannol LHDT neu daliad digolledіad camweinyddu cyfiawnder";

(c) ar ôl is-baragraff (5A) mewnosoder—

"(5B) Unrhyw daliad allan o ystad person sy'n deillio o daliad a wneir o dan neu gan Gynllun Cymorth Gwaed Heintiedig yr Alban neu gynllun gwaed cymeradwy i ystad y person am fod y person hwnnw wedi ei heintio gan gynhyrchion gwaed halogedig."

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

13. Mae'r cynllun a nodir yn yr Atodlen i Reoliadau Cynlluniau Gostyngiadau'r Dreth Gyngor (Cynllun Diofyn) (Cymru) 2013(**12**) wedi ei ddiwygio yn unol â rheoliadau 14 i 28.

14. Ym mharagraff 2(1) (dehongli)—

(a) ar ôl y diffiniad o "cerbyd ar gyfer pobl anabl neu fath arall o gerbyd" mewnosoder—

"ystyr "taliad Cynllun Cydnabyddiaeth Ariannol LHDT" ("*LGBT Financial Recognition Scheme payment*") yw taliad o dan Gynllun Cydnabyddiaeth Ariannol Pobl Lesbiaidd, Hoyw, Ddeurywiol a Thrawsrywiol a weinyddir o dan awdurdod yr Ysgrifennydd Gwladol dros Amddiffyn;";

(b) ar ôl y diffiniad o "MFET Limited" mewnosoder—

"ystyr "taliad digolledіad camweinyddu cyfiawnder" ("*miscarriage of justice compensation payment*") yw—

(a) taliad a wneir o dan adran 133(1) o Ddeddf Cyfiawnder Troseddol 1988, neu

(b) unrhyw daliad arall a wneir gan yr Ysgrifennydd Gwladol, Gweinidogion yr Alban neu, yng Ngogledd Iwerddon, yr Adran Gyfiawnder, at ddibenion digolledu person—

(i) am gamweinyddu cyfiawnder mewn achos troseddol, neu

(ii) am gael ei gyhuddo ar gam o drosedd;";

(c) ar ôl y diffiniad o "symudwr" mewnosoder—

"ystyr "absenoldeb gofal newydd-anedig" ("*neonatal care leave*") yw absenoldeb o dan adran 80EF o Ddeddf Hawliau Cyflogaeth 1996;";

(**12**) 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) ac O.S. 2025/59 (Cy. 17).

(d) yn y diffiniad o “person cymwys” yn lle “neu daliad niwed drwy frechiad” rhodder “, taliad niwed drwy frechiad, taliad Cynllun Cydnabyddiaeth Ariannol LHDT neu daliad digolledia camweinyddu cyfiawnder,”;

(e) ar ôl y diffiniad o “credyd pensiwn y wladwriaeth” mewnosoder—

“ystyr “tâl gofal newydd-anedig statudol” (“*statutory neonatal care pay*”) yw tâl gofal newydd-anedig statudol o dan adran 171ZZ16 o DCBNC;”.

15. Ym mharagraff 3 (cymhwyso’r cynllun: pensiynwyr a phersonau nad ydynt yn bensiynwyr), ar ôl is-baragraff (2) mewnosoder—

“(3) At ddibenion paragraffau (a)(ii)(bb) a (b)(ii)(bb) yn is-baragraff (2) mae dyfarniad o gredyd cynhwysol i’w ddiystyru—

(a) yn ystod y cyfnod perthnasol, neu

(b) pan fo rheoliad 60A o Reoliadau Credyd Cynhwysol (Darpariaethau Trosiannol) 2014 yn gymwys mewn cysylltiad â’r dyfarniad.

(4) Yn y paragraff hwn—

mae i “cyfnod asesu” yr un ystyr ag a roddir i “assessment period” yn Rheoliadau Credyd Cynhwysol 2013;

ystyr “cyfnod perthnasol” (“*relevant period*”) yw’r cyfnod sy’n dechrau â’r diwrnod y mae person (“P”) a phob partner i P wedi cyrraedd yr oedran cymhwyso ar gyfer credyd pensiwn y wladwriaeth ac sy’n dod i ben â’r diwrnod y mae’r cyfnod asesu olaf ar gyfer credyd cynhwysol yn dod i ben.”

16. Ym mharagraff 10(7) (gwaith am dâl) ar ôl “absenoldeb profedigaeth rhiant” mewnosoder “, absenoldeb gofal newydd-anedig”.

17.—(1) Ym mharagraff 19(5) (personau sydd i’w trin fel rhai nad ydynt ym Mhrydain Fawr)—

(a) yn lle paragraff (j) rhodder—

“(j) yn cael cymhorthdal incwm, lwfans cyflogaeth a chymorth sy’n gysylltiedig ag incwm neu gredyd cynhwysol;”;

(b) ar ôl paragraff (p) hepgorer “neu”;

(c) ar ôl paragraff (q) mewnosoder—

“(r) yn berson—

(i) a oedd yn preswylio yn Israel, y Lan Orllewinol, Llain Gaza neu Ddwyrain Jerwsalem ar 23 Mehefin 2025 neu cyn hynny,

(ii) a adawodd Israel, y Lan Orllewinol, Llain Gaza neu Ddwyrain Jerwsalem mewn cysylltiad â’r gwrthdaro rhwng Israel ac Iran a wnaeth ddwysáu ym mis Mehefin 2025,

(iii) a gyrhaeddodd Brydain Fawr ar 23 Rhagfyr 2025 neu cyn hynny, a

(iv) sy’n bodloni un o’r meini prawf a ganlyn—

(aa) y rhoddwyd caniatâd iddo i ddod i mewn i’r Deyrnas Unedig neu i aros ynddi o dan y rheolau a wnaed o dan adran 3(2) o Ddeddf Mewnfudo 1971 neu’r tu allan i’r rheolau hynny,

(bb) sydd â hawl i breswylio yn y Deyrnas Unedig o fewn yr ystyr a roddir yn adran 2 o'r Ddeddf honno, neu

(cc) yn unol ag adran 3ZA o'r Ddeddf honno, nad oes angen caniatâd arno i ddod i mewn i'r Deyrnas Unedig nac i aros ynddi;

(s) yn berson (ond gweler is-baragraff (5A))—

(i) a oedd yn preswylio mewn gwlad neu diriogaeth y tu allan i Brydain Fawr yn union cyn i Lywodraeth ei Mawrhydi—

(aa) darparu gwybodaeth gyhoeddus i gynghori gwladolion Prydeinig i adael y wlad neu'r diriogaeth honno, neu

(bb) trefnu ymgiliad gwladolion Prydeinig o'r wlad neu'r diriogaeth honno,

(ii) sydd wedi gadael y wlad neu'r diriogaeth honno ac yn bresennol ym Mhrydain Fawr, a

(iii) sy'n bodloni un o'r meini prawf a ganlyn—

(aa) sydd â hawl i breswylio yn y Deyrnas Unedig o fewn yr ystyr a roddir yn adran 2 o Ddeddf Mewnfudo 1971,

(bb) nad yw'n ofynnol iddo gael caniatâd i ddod i mewn i'r Deyrnas Unedig neu i aros ynddi yn unol ag adran 3ZA o'r Ddeddf honno,

(cc) y rhoddwyd caniatâd iddo i ddod i mewn i'r Deyrnas Unedig neu i aros ynddi yn unol â'r rheolau mewnfudo a wnaed o dan adran 3(2) o'r Ddeddf honno, neu

(dd) sydd â chaniatâd ar sail ddisgresiynol y tu allan i reolau a wneir o dan adran 3(2) o'r Ddeddf honno;

(t) yn berson sydd, fel rhan o lwybr mewnfudo dyngarol diogel a chyfreithlon, â chaniatâd i ddod i mewn i'r Deyrnas Unedig yn unol â rheolau mewnfudo a wnaed o dan adran 3(2) o Ddeddf Mewnfudo 1971 neu sydd â chaniatâd ar sail disgresiwn y tu allan i'r rheolau hynny."

(2) Ar ôl paragraff 19(5) mewnosoder—

"(5A) Nid yw paragraff (s) o is-baragraff (5) yn gymwys ar ôl diwedd 6 mis sy'n dechrau â'r diwrnod y dyroddir yr wybodaeth gyhoeddus, neu y dechreuir yr ymgiliad."

18. Ym mharagraff 28 (didyniadau annibynyddion: pensiynwyr a phersonau nad ydynt yn bensiynwyr)—

(a) yn is-baragraff (1)—

(i) ym mharagraff (a), yn lle "£18.70" rhodder "£20.05";

(ii) ym mharagraff (b), yn lle "£6.25" rhodder "£6.70";

(b) yn is-baragraff (2)—

(i) ym mharagraff (a), yn lle "£266.00" rhodder "£279.00";

(ii) ym mharagraff (b), yn lle "£266.00", "£463.00" a "£12.45" rhodder "£279.00", "£485.00" a "£13.35" yn y drefn honno;

(iii) ym mharagraff (c), yn lle "£463.00", "£577.00" a "£15.65" rhodder "£485.00", "£605.00" ac "£16.80" yn y drefn honno;

(c) yn is-baragraff (9)(b) ar ôl “y Cynllun Digolledu Dioddefwyr Terfysgaeth Dramor” mewnosoder “, Cynllun Digolledu Windrush”;

(d) yn is-baragraff (9)(ba) ar ôl “daliad digolledigiad Swyddfa’r Post” mewnosoder “, unrhyw daliad niwed drwy frechiad, unrhyw daliad Cynllun Cydnabyddiaeth Ariannol LHDT neu unrhyw daliad digolledigiad camweinyddu cyfiawnder”;

(e) ar ôl is-baragraff (9)(d) mewnosoder—

“(e) unrhyw daliad allan o ystad person i fab, merch, llysfab neu lysferch y person hwnnw sy’n deillio o daliad i fodloni argymhelliad yr Ymchwiliad i Waed Heintiedig yn ei adroddiad interim a gyhoeddwyd ar 29 Gorffennaf 2022 a wneir o dan neu gan Gynllun Cymorth Gwaed Heintiedig yr Alban neu gynllun gwaed cymeradwy;

(f) unrhyw daliad allan o ystad person sy’n deillio o daliad a wneir o dan neu gan Gynllun Cymorth Gwaed Heintiedig yr Alban neu gynllun gwaed cymeradwy i ystad y person am fod y person hwnnw wedi ei heintio gan gynhyrchion gwaed halogedig.”

19. Ym mharagraff 36(1)(j) (ystyr “incwm”: pensiynwyr), ar ôl is-baragraff (xvib), mewnosoder—

“(xvic) tâl gofal newydd-anedig statudol;”.

20. Ym mharagraff 38(1) (enillion enillwyr cyflogedig: pensiynwyr), ar ôl paragraff (jb) mewnosoder—

“(jc) tâl gofal newydd-anedig statudol;”.

21. Ym mharagraff 39(2)(d) (cyfrifo enillion net enillwyr cyflogedig: pensiynwyr), ar ôl “tâl profedigaeth rhiant statudol” mewnosoder “, tâl gofal newydd-anedig statudol”.

22. Ym mharagraff 48(1) (enillion enillwyr cyflogedig: personau nad ydynt yn bensiynwyr)—

(a) ym mharagraff (j), ar ôl “tâl profedigaeth rhiant statudol” mewnosoder “, tâl gofal newydd-anedig statudol”;

(b) ym mharagraff (k), ar ôl “absenoldeb profedigaeth rhiant” mewnosoder “, absenoldeb gofal newydd-anedig”.

23. Ym mharagraff 49(3)(d), ar ôl “tâl profedigaeth rhiant statudol” mewnosoder “, tâl gofal newydd-anedig statudol”.

24. Ym mharagraff 55 (trin costau gofal plant)—

(a) yn is-baragraff (15), yn y geiriau o flaen paragraff (a), ar ôl “absenoldeb profedigaeth rhiant” mewnosoder “, absenoldeb gofal newydd-anedig”;

(b) yn is-baragraff (15)(a), ar ôl “absenoldeb profedigaeth rhiant” mewnosoder “, absenoldeb gofal newydd-anedig”;

(c) yn is-baragraff (15)(c), o flaen “neu gymhorthdal cymwys” mewnosoder “, tâl gofal newydd-anedig statudol”;

(d) yn is-baragraff (16), yn y geiriau o flaen paragraff (a), ar ôl “absenoldeb profedigaeth rhiant” mewnosoder “, absenoldeb gofal newydd-anedig”;

(e) yn is-baragraff (16)(b), ar ôl “tâl profedigaeth rhiant statudol” mewnosoder “, tâl gofal newydd-anedig statudol”;

(f) yn is-baragraff (16)(c), ar ôl “tâl profedigaeth rhiant statudol” mewnosoder “, tâl gofal newydd-anedig statudol”.

25. Yn Atodlen 2 (symiau cymwysadwy: pensiynwyr)—

(a) yng ngholofn (2) o'r Tabl ym mharagraff 1 (lwfans personol)—

(i) yn is-baragraff (1)—

(aa) yn y testun Saesneg, yn lle "£244.40" rhodder "£256.00";

(bb) yn y testun Cymraeg, yn lle "£244.00" rhodder "£256.00";

(ii) yn is-baragraff (2), yn lle "£366.00" rhodder "£383.35";

(iii) yn is-baragraff (3), yn lle "£366.00" a "£121.60" rhodder "£383.35" a "£127.35" yn y drefn honno;

(b) yng ngholofn (2) o'r Tabl ym mharagraff 2(1) (symiau plentyn neu berson ifanc), yn lle "£84.66", yn y ddau le y mae'n digwydd, rhodder "£87.88";

(c) ym mharagraff 3 (premiwm teulu), yn lle "£19.48" rhodder "£20.22";

(d) yn yr ail golofn (swm) yn y Tabl ym mharagraff 12 (symiau'r premiymau a bennir yn Rhan 3)—

(i) yn is-baragraff (1), yn lle "£82.90" yn y ddau le y mae'n digwydd, rhodder "£86.05" ac yn lle "£165.80" rhodder "£172.10";

(ii) yn is-baragraff (2), yn lle "£32.75" rhodder "£33.99";

(iii) yn is-baragraff (3), yn lle "£81.37" rhodder "£84.46";

(iv) yn is-baragraff (4), yn lle "£46.40" rhodder "£48.15".

26. Yn Atodlen 3 (symiau cymwysadwy: personau nad ydynt yn bensiynwyr)—

(a) yng ngholofn (2) (swm) o'r Tabl ym mharagraff 1 (lwfansau personol)—

(i) yn is-baragraff (1), yn lle "£98.10", yn y ddau le y mae'n digwydd, rhodder "£101.85" ac yn lle "£77.65" rhodder "£80.60";

(ii) yn is-baragraff (2), yn lle "£98.10" rhodder "£101.85";

(iii) yn is-baragraff (3), yn lle "£154.00" rhodder "£159.85";

(b) yng ngholofn (2) (swm) o'r Tabl ym mharagraff 3(1), yn lle "£84.66", yn y ddau le y mae'n digwydd, rhodder "£87.88";

(c) ym mharagraff 4(1)(b) (premiwm teulu), yn lle "£19.48" rhodder "£20.22";

(d) yn yr ail golofn (swm) o'r Tabl ym mharagraff 17 (symiau'r premiymau a bennir yn Rhan 3)—

(i) yn is-baragraff (1), yn lle "£43.20" a "£61.65" rhodder "£44.85" a "£64.00" yn y drefn honno;

(ii) yn is-baragraff (2), yn lle "£82.90", yn y ddau le y mae'n digwydd, rhodder "£86.05" ac yn lle "£165.80" rhodder "£172.10";

(iii) yn is-baragraff (3), yn lle "£81.37" rhodder "£84.46";

(iv) yn is-baragraff (4), yn lle "£46.40" rhodder "£48.15";

(v) yn is-baragraff (5), yn lle "£32.75", "£21.20" a "£30.25" rhodder "£33.99", "£22.00" a "£31.40" yn y drefn honno;

(e) ym mharagraff 23, yn lle "£36.55" rhodder "£37.95";

(f) ym mharagraff 24, yn lle "£48.50" rhodder "£50.35".

27. Yn Atodlen 8 (diystyriadau cyfalaf: pensiynwyr), ym mharagraff 16—

(a) yn lle is-baragraff (1A) rhodder—

"(1A) Unrhyw daliad digolledіad Swyddfa'r Post, unrhyw daliad niwed drwy frechiad, unrhyw daliad Cynllun Cydnabyddiaeth Ariannol LHDT neu unrhyw daliad digolledіad camweinyddu cyfiawnder.";

(b) ym mhob un o is-baragraffau (2) i (3), (5) i (6) a (7) yn lle "neu daliad niwed drwy frechiad" rhodder ", taliad niwed drwy frechiad, taliad Cynllun Digolledu Windrush, taliad Cynllun Cydnabyddiaeth Ariannol LHDT neu daliad digolledіad camweinyddu cyfiawnder";

(c) ar ôl is-baragraff (6A) mewnosoder—

"(6B) Unrhyw daliad allan o ystad person sy'n deillio o daliad a wneir o dan neu gan Gynllun Cymorth Gwaed Heintiedig yr Alban neu gynllun gwaed cymeradwy i ystad y person am fod y person hwnnw wedi ei heintio gan gynhyrchion gwaed halogedig."

28. Yn Atodlen 9 (diystyriadau cyfalaf: personau nad ydynt yn bensiynwyr), ym mharagraff 29—

(a) yn lle is-baragraff (1A) rhodder—

"(1A) Unrhyw daliad digolledіad Swyddfa'r Post, unrhyw daliad niwed drwy frechiad, unrhyw daliad Cynllun Cydnabyddiaeth Ariannol LHDT neu unrhyw daliad digolledіad camweinyddu cyfiawnder.";

(b) ym mhob un o is-baragraffau (2) i (3) a (5) i (6) a (7) yn lle "neu daliad niwed drwy frechiad" rhodder ", taliad niwed drwy frechiad, taliad Cynllun Digolledu Windrush, taliad Cynllun Cydnabyddiaeth Ariannol LHDT neu daliad digolledіad camweinyddu cyfiawnder";

(c) ar ôl is-baragraff (6A) mewnosoder—

"(6B) Unrhyw daliad allan o ystad person sy'n deillio o daliad a wneir o dan neu gan Gynllun Cymorth Gwaed Heintiedig yr Alban neu gynllun gwaed cymeradwy i ystad y person am fod y person hwnnw wedi ei heintio gan gynhyrchion gwaed halogedig.";

(d) yn is-baragraff (7), yn y testun Saesneg, ar y dechrau, yn lle "n" rhodder "In".

Mark Drakeford
Ysgrifennydd y Cabinet dros Gyllid a'r Gymraeg, un o Weinidogion Cymru
21 Ionawr 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. 13

COUNCIL TAX, WALES

The Council Tax Reduction Schemes (Prescribed Requirements and Default Scheme) (Miscellaneous Amendments) (Wales) Regulations 2026

EXPLANATORY NOTE

(This note is not part of the Regulations)

These Regulations amend the Council Tax Reduction Schemes and Prescribed Requirements (Wales) Regulations 2013 ("the Prescribed Requirements Regulations") and the Council Tax Reduction Schemes (Default Scheme) (Wales) Regulations 2013 ("the Default Scheme Regulations") made under section 13A(4) and (5) of, and Schedule 1B to, the Local Government Finance Act 1992 ("the 1992 Act").

The Prescribed Requirements Regulations require each billing authority in Wales to make a scheme specifying the reductions that are to apply to amounts of council tax payable by persons, or classes of persons, whom the authority considers are in financial need. The Prescribed Requirements Regulations also set out the matters that must be included in such a scheme.

The Default Scheme Regulations set out a scheme that will take effect, in respect of dwellings situated in the area of a billing authority, if that authority fails to make its own scheme.

Regulation 3 inserts new definitions into the Prescribed Requirements Regulations as a consequence of other amendments made by these Regulations. Regulation 14 makes the same amendments to the Default Scheme Regulations.

Regulations 7(c) to (e), 9, 10(c) to (e), and 12 amend provisions of the Prescribed Requirements Regulations regarding which payments are to be disregarded for the purposes of calculating entitlement to a reduction in relation to new and existing disregards. The new disregards cover payments pursuant to the Ministry of Defence Lesbian, Gay, Bisexual and Transgender Financial Recognition Scheme and payments made under miscarriage of justice schemes that have effect under section 133 of the

Criminal Justice Act 1988 (c. 33). At the time of making these Regulations there are three such miscarriage of justice schemes (the Miscarriages of Justice Application Service in England and Wales and equivalent schemes in Scotland and Northern Ireland). The new disregards also cover extra-statutory payments made for similar purposes. Further amendments are made to existing provisions to ensure that particular forms of payments are disregarded in relation to non-dependant deductions and an applicant's capital for the purposes of calculating entitlement to a reduction. The same amendments are made to the Default Scheme Regulations by regulations 18(c) to (e), 27 and 28(a) to (c).

Regulation 4 amends the definitions in the Prescribed Requirements Regulations of "pensioner" and a "person who is not a pensioner" to disregard any award of Universal Credit to which regulation 60A of the Universal Credit (Transitional Provisions) Regulations 2014 applies. The same amendment is made to the Default Scheme by regulation 15.

Regulation 6(1)(a) amends regulation 28 of the Prescribed Requirements Regulations to ensure that, where an individual is already receiving universal credit, there is no need to consider whether or not they are habitually resident in the United Kingdom, the Channel Islands, the Isle of Man or the Republic of Ireland, when deciding whether they are a person from abroad for the purposes of a council tax reduction. Any determination as to whether they are habitually resident (or subject to one of the other exceptions from the need to consider whether they are habitually resident) will already have been made when the claim for universal credit was allowed. The same amendment is made to the Default Scheme Regulations by regulation 17(1)(a).

Regulation 6(1)(b) and (c) and (2) also amends regulation 28 of the Prescribed Requirements Regulations to insert three new categories into the list of persons who are not to be treated as not being resident in Great Britain and who are therefore to be included in a council tax reduction scheme.

The first new category provides that a person who was residing in Israel, the West Bank, the Gaza Strip or East Jerusalem immediately before 23 June 2025, and who left those places as a consequence of the escalation in violence between Israel and Iran which commenced in June 2025, is not to be treated as not being in Great Britain. The second new category of exempt person is those who have leave to enter or remain in the United Kingdom granted in accordance with immigration rules made under section 3 of the Immigration Act 1971 (c.77), a right of abode in the United Kingdom within the meaning given in section 2 of that Act, or do not require leave to enter or remain in the United Kingdom in accordance with section 3ZA of that Act, and where the person was residing in a country or territory when His Majesty's Government provided public information to advise British nationals to leave a country or territory or has arranged the evacuation of British nationals from that country or territory. The third new category of exempt person is persons who are granted leave under immigration provisions which have been sanctioned by His Majesty's Government as safe and legal humanitarian immigration routes. The same amendments are made to paragraph 19(5) of the Default Scheme Regulations by regulation 17(1)(b) and (c) and (2).

The amendments made to the Prescribed Requirements Regulations by regulations 7(a) and (b), 8, 10(a) and (b) and 11 uprate certain figures used to calculate whether a person is entitled to a reduction, and if so, the amount of that reduction. The uprated figures apply to non-dependant deductions (adjustments made to the maximum amount of a reduction that a person can receive taking into account adults living in the dwelling who

are not the applicant's dependants) and the applicable amount (the amount against which an applicant's income is compared to determine the reduction, if any, which the applicant may be entitled to receive). A number of other figures are also uprated to reflect changes to various other entitlements. The same amendments are made to the Default Scheme Regulations by regulations 18(a) and (b), 25 and 26.

Regulations 5, 7(f) to (i), and 10(f) to (h) make various amendments to the Prescribed Requirements Regulations in consequence of the Neonatal Care (Leave and Pay) Act 2023 (c. 20), which makes provision for entitlements, leave and pay for employees with responsibility for children receiving neonatal care. The same amendments are made to the Default Scheme Regulations by regulations 16 and 19 to 24.

Regulation 28(d) corrects a minor typographical error in the English language text of the Default Scheme 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. 13

COUNCIL TAX, WALES

The Council Tax Reduction Schemes (Prescribed Requirements and Default Scheme) (Miscellaneous Amendments) (Wales) Regulations 2026

Made	*21 January 2026*
Coming into force	*23 January 2026*

The Welsh Ministers make the following Regulations in exercise of the powers conferred upon them by section 13A(4) and (5) of, and paragraphs 2 to 6 of Schedule 1B to, the Local Government Finance Act 1992(**1**).

In accordance with the Senedd approval procedure applied by section 13A(8) of that Act, a draft of this Welsh statutory instrument was laid before, and approved by resolution of, Senedd Cymru(**2**).

Title, coming into force, application and interpretation

1.—(1) The title of these Regulations is the Council Tax Reduction Schemes (Prescribed Requirements and Default Scheme) (Miscellaneous Amendments) (Wales) Regulations 2026.

(2) These Regulations come into force on 23 January 2026.

(3) These Regulations apply in relation to a council tax reduction scheme made for a financial year beginning on or after 1 April 2026.

(4) In these Regulations—

"billing authority" ("*awdurdod bilio*") has the meaning given in section 1(2)(b) of the Local Government Finance Act 1992 ("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(**3**), or the scheme

(**1**) 1992 c. 14. Section 13A was substituted by section 10(1) of the Local Government Finance Act 2012 (c. 17). Schedule 1B was inserted by section 10(2) of, and paragraph 1 of Schedule 4 to, that Act. See section 116(1) of the Local Government Finance Act 1992 for the definition of "prescribed". Section 13A of, and Schedule 1B to, the Local Government Finance Act 1992 are amended by section 19 of the Local Government Finance (Wales) Act 2024 (asc 6) which is not yet in force.

(**2**) The reference in section 13A(8) to the National Assembly for Wales now has effect as a reference to Senedd Cymru by virtue of section 150A(2) of the Government of Wales Act 2006 (c. 32), as amended by paragraph 2(7)(c) of Schedule 1 to the Senedd and Elections (Wales) Act 2020 (anaw 1).

(**3**) 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

that applies in default by virtue of paragraph 6(1)(e) of Schedule 1B to the 1992 Act.

Amendments to the Council Tax Reduction Schemes and Prescribed Requirements (Wales) Regulations 2013

2. The Council Tax Reduction Schemes and Prescribed Requirements (Wales) Regulations 2013 are amended in accordance with regulations 3 to 12.

3. In regulation 2(1) (interpretation)—

(a) after the definition of "invalid carriage or other vehicle" insert—

""LGBT Financial Recognition Scheme payment" ("*taliad Cynllun Cydnabyddiaeth Ariannol LHDT*") means a payment under the Lesbian, Gay, Bisexual and Transgender Financial Recognition Scheme administered under the authority of the Secretary of State for Defence;";

(b) after the definition of "MFET Limited" insert—

""miscarriage of justice compensation payment" ("*taliad digolledia camweinyddu cyfiawnder*") means—

(a) a payment made under section 133(1) of the Criminal Justice Act 1988(**4**), or

(b) any other payment made by the Secretary of State, the Scottish Ministers or, in Northern Ireland, the Department of Justice, for the purpose of compensating a person—

(i) for a miscarriage of justice in criminal proceedings, or

(ii) for being wrongfully charged with a criminal offence;";

(c) after the definition of "mover" insert—

""neonatal care leave" ("*absenoldeb gofal newydd-anedig*") means leave under section 80EF of the Employment Rights Act 1996(**5**);";

(d) in the definition of "qualifying person" for "or a vaccine damage payment" substitute ", a vaccine damage payment, an LGBT Financial Recognition Scheme payment or a miscarriage of justice compensation payment,";

(e) after the definition of "state pension credit" insert—

""statutory neonatal care pay" ("*tâl gofal newydd-anedig statudol*") means statutory neonatal care pay under section 171ZZ16 of the SSCBA(**6**);".

4. In regulation 3 (meaning of "pensioner" and "person who is not a pensioner")—

(a) the existing text becomes paragraph (1);

(b) after that paragraph insert—

"(2) For the purposes of sub-paragraphs (a)(ii)(bb) and (b)(ii)(bb) of paragraph (1) an award of universal credit is to be disregarded—

(a) during the relevant period, or

(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).

(**4**) 1988 c. 33.

(**5**) 1996 c. 18. Section 80EF was inserted by paragraph 2 of the Schedule to the Neonatal Care (Leave and Pay) Act 2023 (c. 20).

(**6**) Section 171ZZ16 was inserted by paragraph 5 of the Schedule to the Neonatal Care (Leave and Pay) Act 2023.

(b) where regulation 60A of the Universal Credit (Transitional Provisions) Regulations 2014(**7**) applies in respect of the award.

(3) In this regulation—

"assessment period" ("*cyfnod asesu*") has the same meaning as in the Universal Credit Regulations 2013(**8**);

"relevant period" ("*cyfnod perthnasol*") means the period beginning with the day on which a person ("P") and each partner of P has attained the qualifying age for state pension credit and ending with the day on which the last assessment period for universal credit ends."

5. In regulation 10(7) (remunerative work) after "parental bereavement leave" insert ", neonatal care leave".

6.—(1) In regulation 28(5) (persons treated as not being in Great Britain)—

(a) for sub-paragraph (j) substitute—

"(j) in receipt of income support, an income-related employment and support allowance or universal credit;";

(b) after sub-paragraph (p) omit "or";

(c) after sub-paragraph (q) insert—

"(r) a person who—

(i) was residing in Israel, the West Bank, the Gaza Strip or East Jerusalem on or before 23 June 2025,

(ii) left Israel, the West Bank, the Gaza Strip or East Jerusalem in connection with the conflict between Israel and Iran which escalated in June 2025,

(iii) arrived in Great Britain on or before 23 December 2025, and

(iv) satisfies one of the following criteria—

(aa) has been granted leave to enter or remain in the United Kingdom under or outside the rules made under section 3(2) of the Immigration Act 1971(**9**),

(bb) has a right of abode in the United Kingdom within the meaning of section 2(**10**) of that Act, or

(cc) in accordance with section 3ZA(**11**) of that Act, does not require leave to enter or remain in the United Kingdom;

(s) a person who (but see paragraph (5A))—

(i) was residing in a country or territory outside Great Britain immediately before His Majesty's Government—

(aa) provided public information to advise British nationals to leave that country or territory, or

(**7**) S.I. 2014/1230, amended by S.I. 2024/611; there are other amending instruments but none is relevant to these Regulations.
(**8**) S.I. 2013/376. As to assessment periods see regulation 21 of those Regulations. Relevant amending instruments are S.I. 2014/2887 and 2018/65.
(**9**) 1971 c. 77.
(**10**) Section 2 was substituted by section 39(2) of the British Nationality Act 1981 (c. 61) and amended by S.I. 2019/745.
(**11**) Section 3ZA was inserted by section 2(2) of the Immigration and Social Security Co-ordination (EU Withdrawal) Act 2020 (c. 20).

(bb) arranged the evacuation of British nationals from that country or territory,

(ii) has left that country or territory and is present in Great Britain, and

(iii) has—

(aa) a right of abode in the United Kingdom within the meaning given in section 2 of the Immigration Act 1971,

(bb) no requirement of leave to enter or remain in the United Kingdom in accordance with section 3ZA of that Act,

(cc) leave to enter or remain in the United Kingdom in accordance with immigration rules made under section 3(2) of that Act, or

(dd) leave on a discretionary basis outside of rules made under section 3(2) of that Act;

(t) a person who, as part of a safe and legal humanitarian immigration route, has leave to enter the United Kingdom in accordance with immigration rules made under section 3(2) of the Immigration Act 1971 or leave on a discretionary basis outside those rules."

(2) After regulation 28(5) insert—

"(5A) Sub-paragraph (s) of paragraph (5) does not apply after the expiry of 6 months beginning with the day on which the public information is issued, or the evacuation is started."

7. In Schedule 1 (determining eligibility for a reduction: pensioners)—

(a) in paragraph 3(1)—

(i) in paragraph (a), for "£18.70" substitute "£20.05";

(ii) in paragraph (b), for "£6.25" substitute "£6.70";

(b) in paragraph 3(2)—

(i) in paragraph (a), for "£266.00" substitute "£279.00";

(ii) in paragraph (b), for "£266.00", "£463.00" and "£12.45" substitute "£279.00", "£485.00" and "£13.35" respectively;

(iii) in paragraph (c), for "£463.00", "£577.00" and "£15.65" substitute "£485.00", "£605.00" and "£16.80" respectively;

(c) in paragraph 3(9)(c), after "the Victims of Overseas Terrorism Compensation Scheme" insert ", the Windrush Compensation Scheme";

(d) in paragraph 3(9)(d), after "Post Office compensation payment" insert ", vaccine damage payment, LGBT Financial Recognition Scheme payment or miscarriage of justice compensation payment;";

(e) after paragraph 3(9)(d) insert—

"(e) any payment out of the estate of a person to that person's son, daughter, step-son or step-daughter which derives from a payment to meet the recommendation of the Infected Blood Inquiry in its interim report published on 29 July 2022 made under or by the Scottish Infected Blood Support Scheme or an approved blood scheme;

(f) any payment out of the estate of a person which derives from a payment made under or by the Scottish Infected Blood Support Scheme or an approved blood scheme to the estate of the person as a result of that person being infected from contaminated blood products.";

(f) in paragraph 10(1)(j) (meaning of "income": pensioners) after sub-paragraph (xvib) insert—

"(xvic) statutory neonatal care pay;";

(g) in paragraph 12(1) (earnings of employed earners: pensioners), after paragraph (jb) insert—

"(jc) statutory neonatal care pay;";

(h) in paragraph 13(2)(d) (calculation of net earnings of employed earners: pensioners), after "statutory parental bereavement pay" insert ", statutory neonatal care pay";

(i) in paragraph 19 (treatment of child care charges: pensioners)—

(i) in sub-paragraph (15), in the words before paragraph (a), after "parental bereavement leave" insert ", neonatal care leave";

(ii) in sub-paragraph (15)(a), after "parental bereavement leave" insert ", neonatal care leave";

(iii) in sub-paragraph (15)(c), before "or qualifying support" insert ", statutory neonatal care pay";

(iv) in sub-paragraph (16), in the words before paragraph (a), after "parental bereavement leave" insert ", neonatal care leave";

(v) in sub-paragraph (16)(b), after "statutory parental bereavement pay" insert ", statutory neonatal care pay";

(vi) in sub-paragraph (16)(c), after "statutory parental bereavement pay" insert ", statutory neonatal care pay".

8. In Schedule 2 (applicable amounts: pensioners)—

(a) in column (2) of the Table in paragraph 1 (personal allowance)—

(i) in sub-paragraph (1), for "£244.40" substitute "£256.00";

(ii) in sub-paragraph (2), for "£366.00" substitute "£383.35";

(iii) in sub-paragraph (3), for "£366.00" and "£121.60" substitute "£383.35" and "£127.35" respectively;

(b) in column (2) of the Table in paragraph 2(1) (child or young person amounts), for "£84.66", in both places it occurs, substitute "£87.88";

(c) in paragraph 3 (family premium), for "£19.48" substitute "£20.22";

(d) in the second column (amount) of the Table in paragraph 12 (amounts of premium specified in Part 3)—

(i) in sub-paragraph (1), for "£82.90", in both places it occurs, substitute "£86.05" and for "£165.80" substitute "£172.10";

(ii) in sub-paragraph (2), for "£32.75" substitute "£33.99";

(iii) in sub-paragraph (3), for "£81.37" substitute "£84.46";

(iv) in sub-paragraph (4), for "£46.40" substitute "£48.15".

9. In Schedule 5 (capital disregards: pensioners), in paragraph 16—

(a) for sub-paragraph (1A) substitute—

"(1A) Any Post Office compensation payment, vaccine damage payment, LGBT Financial Recognition Scheme payment or miscarriage of justice compensation payment.";

(b) in each of sub-paragraphs (2) to (3), (5) to (6) and (7) for "or a vaccine damage payment" substitute ", a vaccine damage payment, a Windrush Compensation Scheme payment, an LGBT Financial Recognition Scheme payment or a miscarriage of justice compensation payment";

(c) after sub-paragraph (6A) insert—

"(6B) Any payment out of the estate of a person which derives from a payment made under or by the Scottish Infected Blood Support Scheme or an approved blood scheme to the estate of the person as a result of that person having been infected from contaminated blood products."

10. In Schedule 6 (determining eligibility for a reduction: persons who are not pensioners)—

(a) in paragraph 5(1)—

(i) in paragraph (a), for "£18.70" substitute "£20.05";

(ii) in paragraph (b), for "£6.25" substitute "£6.70";

(b) in paragraph 5(2)—

(i) in paragraph (a), for "£266.00" substitute "£279.00";

(ii) in paragraph (b), for "£266.00", "£463.00" and "£12.45" substitute "£279.00", "£485.00" and "£13.35" respectively;

(iii) in paragraph (c), for "£463.00", "£577.00" and "£15.65" substitute "£485.00", "£605.00" and "£16.80" respectively;

(c) in paragraph 5(9)(b), after "the Victims of Overseas Terrorism Compensation Scheme" insert ", the Windrush Compensation Scheme";

(d) in paragraph 5(9)(ba), after "Post Office compensation payment" insert ", vaccine damage payment, LGBT Financial Recognition Scheme payment or miscarriage of justice compensation payment";

(e) after paragraph 5(9)(d) insert—

"(e) any payment out of the estate of a person to that person's son, daughter, step-son or step-daughter which derives from a payment to meet the recommendation of the Infected Blood Inquiry in its interim report published on 29 July 2022 made under or by the Scottish Infected Blood Support Scheme or an approved blood scheme;

(f) any payment out of the estate of a person, which derives from a payment made under or by the Scottish Infected Blood Support Scheme or an approved blood scheme to the estate of the person as a result of that person being infected from contaminated blood products.";

(f) in paragraph 14(1)—

(i) in paragraph (j), after "statutory parental bereavement pay" insert ", statutory neonatal care pay";

(ii) in paragraph (k), after “parental bereavement leave” insert “, neonatal care leave”;

(g) in paragraph 15(3)(d), after “statutory parental bereavement pay” insert “, statutory neonatal care pay”;

(h) in paragraph 21—

(i) in sub-paragraph (15), in the words before paragraph (a), after “parental bereavement leave” insert “, neonatal care leave”;

(ii) in sub-paragraph (15)(a), after “parental bereavement leave” insert “, neonatal care leave”;

(iii) in sub-paragraph 15(c), before “or qualifying support” insert “, statutory neonatal care pay”;

(iv) in sub-paragraph (16), in the words before paragraph (a), after “parental bereavement leave” insert “, neonatal care leave”;

(v) in sub-paragraph 16(b), after “statutory parental bereavement pay” insert “, statutory neonatal care pay”;

(vi) in sub-paragraph 16(c), after “statutory parental bereavement pay” insert “, statutory neonatal care pay”.

11. In Schedule 7 (applicable amounts: persons who are not pensioners)—

(a) in column (2) of the Table in paragraph 1 (personal allowances)—

(i) in sub-paragraph (1), for “£98.10”, in both places it occurs, substitute “£101.85” and for “£77.65” substitute “£80.60”;

(ii) in sub-paragraph (2), for “£98.10” substitute “£101.85”;

(iii) in sub-paragraph (3), for “£154.00” substitute “£159.85”;

(b) in column (2) of the Table in paragraph 3(1), for “£84.66”, in both places it occurs, substitute “£87.88”;

(c) in paragraph 4(1)(b) (family premium), for “£19.48” substitute “£20.22”;

(d) in the second column (amount) of the Table in paragraph 17 (amounts of premiums specified in Part 3)—

(i) in sub-paragraph (1), for “£43.20” and “£61.65” substitute “£44.85” and “£64.00” respectively;

(ii) in sub-paragraph (2), for “£82.90”, in both places it occurs, substitute “£86.05” and for “£165.80” substitute “£172.10”;

(iii) in sub-paragraph (3), for “£81.37” substitute “£84.46”;

(iv) in sub-paragraph (4), for “£46.40” substitute “£48.15”;

(v) in sub-paragraph (5), for “£32.75”, “£21.20” and “£30.25” substitute “£33.99”, “£22.00” and “£31.40” respectively;

(e) in paragraph 23, for “£36.55” substitute “£37.95”;

(f) in paragraph 24, for “£48.50” substitute “£50.35”.

12. In Schedule 10 (capital disregards: persons who are not pensioners), in paragraph 29—

(a) for sub-paragraph (1A) substitute—

"(1A) Any Post Office compensation payment, vaccine damage payment, LGBT Financial Recognition Scheme payment or miscarriage of justice compensation payment.";

(b) in each of sub-paragraphs (2) to (5) and (6) for "or a vaccine damage payment" substitute ", a vaccine damage payment, a Windrush Compensation Scheme payment, an LGBT Financial Recognition Scheme payment or a miscarriage of justice compensation payment";

(c) after sub-paragraph (5A) insert—

"(5B) Any payment out of the estate of a person which derives from a payment made under or by the Scottish Infected Blood Support Scheme or an approved blood scheme to the estate of the person as a result of that person having been infected from contaminated blood products."

Amendments to the Council Tax Reduction Schemes (Default Scheme) (Wales) Regulations 2013

13. The scheme set out in the Schedule to the Council Tax Reduction Schemes (Default Scheme) (Wales) Regulations 2013(**12**) is amended in accordance with regulations 14 to 28.

14. In paragraph 2(1) (interpretation)—

(a) after the definition of "invalid carriage or other vehicle" insert—

""LGBT Financial Recognition Scheme payment" ("*taliad Cynllun Cydnabyddiaeth Ariannol LHDT*") means a payment under the Lesbian, Gay, Bisexual and Transgender Financial Recognition Scheme administered under the authority of the Secretary of State for Defence;";

(b) after the definition of "MFET Limited" insert—

""miscarriage of justice compensation payment" ("*taliad digolledia d camweinyddu cyfiawnder*") means—

(a) a payment made under section 133(1) of the Criminal Justice Act 1988, or

(b) any other payment made by the Secretary of State, the Scottish Ministers or, in Northern Ireland, the Department of Justice, for the purpose of compensating a person—

(i) for a miscarriage of justice in criminal proceedings, or

(ii) for being wrongfully charged with a criminal offence;";

(c) after the definition of "mover" insert—

""neonatal care leave" ("*absenoldeb gofal newydd-anedig*") means leave under section 80EF of the Employment Rights Act 1996;";

(d) in the definition of "qualifying person" for "or a vaccine damage payment" substitute ", a vaccine damage payment, an LGBT Financial Recognition Scheme payment or a miscarriage of justice compensation payment,";

(e) after the definition of "state pension credit" insert—

(**12**) 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 S.I. 2025/59 (W. 17).

""statutory neonatal care pay" ("*tâl gofal newydd-anedig statudol*") means statutory neonatal care pay under section 171ZZ16 of the SSCBA;".

15. In paragraph 3 (application of scheme: pensioners and persons who are not pensioners). after sub-paragraph (2) insert—

"(3) For the purposes of paragraphs (a)(ii)(bb) and (b)(ii)(bb) in sub-paragraph (2) an award of universal credit is to be disregarded—

(a) during the relevant period, or

(b) where regulation 60A of the Universal Credit (Transitional Provisions) Regulations 2014 applies in respect of the award.

(4) In this paragraph—

"assessment period" ("*cyfnod asesu*") has the same meaning as in the Universal Credit Regulations 2013;

"relevant period" ("*cyfnod perthnasol*") means the period beginning with the day on which a person ("P") and each partner of P has attained the qualifying age for state pension credit and ending with the day on which the last assessment period for universal credit ends."

16. In paragraph 10(7) (remunerative work), after "parental bereavement leave" insert ", neonatal care leave".

17.—(1) In paragraph 19(5) (persons treated as not being in Great Britain)—

(a) for paragraph (j) substitute—

"(j) in receipt of income support, an income-related employment and support allowance or universal credit;";

(b) after paragraph (p) omit "or";

(c) after paragraph (q) insert—

"(r) a person who—

(i) was residing in Israel, the West Bank, the Gaza Strip or East Jerusalem on or before 23 June 2025,

(ii) left Israel, the West Bank, the Gaza Strip or East Jerusalem in connection with the conflict between Israel and Iran which escalated in June 2025,

(iii) arrived in Great Britain on or before 23 December 2025, and

(iv) satisfies one of the following criteria—

(aa) has been granted leave to enter or remain in the United Kingdom under or outside the rules made under section 3(2) of the Immigration Act 1971,

(bb) has a right of abode in the United Kingdom within the meaning of section 2 of that Act, or

(cc) in accordance with section 3ZA of that Act, does not require leave to enter or remain in the United Kingdom;

(s) a person who (but see sub-paragraph (5A))—

(i) was residing in a country or territory outside Great Britain immediately before His Majesty's Government—

(aa) provided public information to advise British nationals to leave that country or territory, or

(bb) arranged the evacuation of British nationals from that country or territory,

(ii) has left that country or territory and is present in Great Britain, and

(iii) has—

(aa) a right of abode in the United Kingdom within the meaning given in section 2 of the Immigration Act 1971,

(bb) no requirement of leave to enter or remain in the United Kingdom in accordance with section 3ZA of that Act,

(cc) leave to enter or remain in the United Kingdom in accordance with immigration rules made under section 3(2) of that Act, or

(dd) leave on a discretionary basis outside of rules made under section 3(2) of that Act;

(t) a person who, as part of a safe and legal humanitarian immigration route, has leave to enter the United Kingdom in accordance with immigration rules made under section 3(2) of the Immigration Act 1971 or leave on a discretionary basis outside those rules."

(2) After paragraph 19(5) insert—

"(5A) Paragraph (s) of sub-paragraph (5) does not apply after the expiry of 6 months beginning with the day on which the public information is issued, or the evacuation is started."

18. In paragraph 28 (non-dependant deductions: pensioners and persons who are not pensioners)—

(a) in sub-paragraph (1)—

(i) in paragraph (a), for "£18.70" substitute "£20.05";

(ii) in paragraph (b), for "£6.25" substitute "£6.70";

(b) in sub-paragraph (2)—

(i) in paragraph (a), for "£266.00" substitute "£279.00";

(ii) in paragraph (b), for "£266.00", "£463.00" and "£12.45" substitute "£279.00", "£485.00" and "£13.35" respectively;

(iii) in paragraph (c), for "£463.00", "£577.00" and "£15.65" substitute "£485.00", "£605.00" and "£16.80" respectively;

(c) in sub-paragraph (9)(b) after "the Victims of Overseas Terrorism Compensation Scheme" insert ", the Windrush Compensation scheme";

(d) in sub-paragraph (9)(ba) after "Post Office compensation payment" insert ", vaccine damage payment, LGBT Financial Recognition Scheme payment or miscarriage of justice compensation payment";

(e) after sub-paragraph (9)(d) insert—

"(e) any payment out of the estate of a person to that person's son, daughter, step-son or step-daughter which derives from a payment to meet the recommendation of the Infected Blood Inquiry in its interim

report published on 29 July 2022 made under or by the Scottish Infected Blood Support Scheme or an approved blood scheme;

(f) any payment out of the estate of a person, which derives from a payment made under or by the Scottish Infected Blood Support Scheme or an approved blood scheme to the estate of the person as a result of that person being infected from contaminated blood products."

19. In paragraph 36(1)(j) (meaning of "income": pensioners), after sub-paragraph (xvib) insert—

"(xvic) statutory neonatal care pay;".

20. In paragraph 38(1) (earnings of employed earners: pensioners), after paragraph (jb) insert—

"(jc) statutory neonatal care pay;".

21. In paragraph 39(2)(d) (calculation of net earnings of employed earners: pensioners), after "statutory parental bereavement pay" insert ", statutory neonatal care pay".

22. In paragraph 48(1) (earnings of employed earners: persons who are not pensioners)—

(a) in paragraph (j), after "statutory parental bereavement pay" insert ", statutory neonatal care pay";

(b) in paragraph (k), after "parental bereavement leave" insert ", neonatal care leave".

23. In paragraph 49(3)(d), after "statutory parental bereavement pay" insert ", statutory neonatal care pay".

24. In paragraph 55 (treatment of child care charges)—

(a) in sub-paragraph (15), in the words before paragraph (a), after "parental bereavement leave" insert ", neonatal care leave";

(b) in sub-paragraph (15)(a), after "parental bereavement leave" insert ", neonatal care leave";

(c) in sub-paragraph (15)(c), before "or qualifying support" insert ", statutory neonatal care pay";

(d) in sub-paragraph (16), in the words before paragraph (a), after "parental bereavement leave" insert ", neonatal care leave";

(e) in sub-paragraph (16)(b), after "statutory parental bereavement pay" insert ", statutory neonatal care pay";

(f) in sub-paragraph (16)(c), after "statutory parental bereavement pay" insert ", statutory neonatal care pay".

25. In Schedule 2 (applicable amounts: pensioners)—

(a) in column (2) of the Table in paragraph 1 (personal allowance)—

(i) in sub-paragraph (1)—

(aa) in the English language text, for "£244.40" substitute "£256.00";

(bb) in the Welsh language text, for "£244.00" substitute "£256.00";

(ii) in sub-paragraph (2), for "£366.00" substitute "£383.35";

(iii) in sub-paragraph (3), for “£366.00” and “£121.60” substitute “£383.35” and “£127.35” respectively;

(b) in column (2) of the Table in paragraph 2(1) (child or young person amounts), for “£84.66”, in both places it occurs, substitute “£87.88”;

(c) in paragraph 3 (family premium), for “£19.48” substitute “£20.22”;

(d) in the second column (amount) of the Table in paragraph 12 (amounts of premium specified in Part 3)—

(i) in sub-paragraph (1), for “£82.90” in both places it occurs, substitute “£86.05” and for “£165.80” substitute “£172.10”;

(ii) in sub-paragraph (2), for “£32.75” substitute “£33.99”;

(iii) in sub-paragraph (3), for “£81.37” substitute “£84.46”;

(iv) in sub-paragraph (4), for “£46.40” substitute “£48.15”.

26. In Schedule 3 (applicable amounts: persons who are not pensioners)—

(a) in column (2) (amount) of the Table in paragraph 1 (personal allowances)—

(i) in sub-paragraph (1), for “£98.10”, in both places it occurs, substitute “£101.85” and for “£77.65” substitute “£80.60”;

(ii) in sub-paragraph (2), for “£98.10” substitute “£101.85”;

(iii) in sub-paragraph (3), for “£154.00” substitute “£159.85”;

(b) in column (2) (amount) of the Table in paragraph 3(1), for “£84.66”, in both places it occurs, substitute “£87.88”;

(c) in paragraph 4(1)(b) (family premium), for “£19.48” substitute “£20.22”;

(d) in the second column (amount) of the Table in paragraph 17 (amounts of premiums specified in Part 3)—

(i) in sub-paragraph (1), for “£43.20” and “£61.65” substitute “£44.85” and “£64.00” respectively;

(ii) in sub-paragraph (2), for “£82.90”, in both places it occurs, substitute “£86.05” and for “£165.80” substitute “£172.10”;

(iii) in sub-paragraph (3), for “£81.37” substitute “£84.46”;

(iv) in sub-paragraph (4), for “£46.40” substitute “£48.15”;

(v) in sub-paragraph (5), for “£32.75”, “£21.20” and “£30.25” substitute “£33.99”, “£22.00” and “£31.40” respectively;

(e) in paragraph 23, for “£36.55” substitute “£37.95”;

(f) in paragraph 24, for “£48.50” substitute “£50.35”.

27. In Schedule 8 (capital disregards: pensioners), in paragraph 16—

(a) for sub-paragraph (1A) substitute—

“(1A) Any Post Office compensation payment, vaccine damage payment, LGBT Financial Recognition Scheme payment or miscarriage of justice compensation payment.”;

(b) in each of sub-paragraphs (2) to (3), (5) to (6) and (7) for “or a vaccine damage payment” substitute “, a vaccine damage payment, Windrush Compensation Scheme payment, LGBT Financial Recognition Scheme payment or miscarriage of justice compensation payment”;

(c) after sub-paragraph (6A) insert—

"(6B) Any payment out of the estate of a person which derives from a payment made under or by the Scottish Infected Blood Support Scheme or an approved blood scheme to the estate of the person as a result of that person having been infected from contaminated blood products."

28. In Schedule 9 (capital disregards: persons who are not pensioners), in paragraph 29—

(a) for sub-paragraph (1A) substitute—

"(1A) Any Post Office compensation payment, vaccine damage payment, LGBT Financial Recognition Scheme payment or miscarriage of justice compensation payment.";

(b) in each of sub-paragraphs (2) to (3) and (5) to (6) and (7) for "or a vaccine damage payment" substitute ", a vaccine damage payment, Windrush Compensation Scheme payment, LGBT Financial Recognition Scheme payment or miscarriage of justice compensation payment";

(c) after sub-paragraph (6A) insert—

"(6B) Any payment out of the estate of a person which derives from a payment made under or by the Scottish Infected Blood Support Scheme or an approved blood scheme to the estate of that person as a result of that person having been infected from contaminated blood products.";

(d) in sub-paragraph (7), in the English language text, at the start, for "n" substitute "In".

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