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 10

Rheoliadau Awdurdodau Lleol (Cyllid Cyfalaf a Chyfrifyddu) (Cymru) (Diwygiadau sy'n ymwneud ag Isafswm Darpariaeth Refeniw) 2026

Gwnaed	*19 Ionawr 2026*
Yn dod i rym	*13 Chwefror 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. 10

The Local Authorities (Capital Finance and Accounting) (Wales) (Amendments relating to Minimum Revenue Provision) Regulations 2026

Made	*19 January 2026*
Coming into force	*13 February 2026*

£8.90

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

2026 Rhif 10

LLYWODRAETH LEOL, CYMRU

Rheoliadau Awdurdodau Lleol (Cyllid Cyfalaf a Chyfrifyddu) (Cymru) (Diwygiadau sy'n ymwneud ag Isafswm Darpariaeth Refeniw) 2026

NODYN ESBONIADOL

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

Mae'r Rheoliadau hyn yn diwygio Rheoliadau Awdurdodau Lleol (Cyllid Cyfalaf a Chyfrifyddu) (Cymru) 2003 ("Rheoliadau 2003").

Mae rheoliadau 21 a 22 o Reoliadau 2003 yn darparu, ar gyfer pob blwyddyn ariannol, fod rhaid i awdurdodau lleol godi swm darbodus ar gyfrif refeniw i ad-dalu dyled yr eir iddo o wariant cyfalaf. Y swm hwn yw'r isafswm darpariaeth refeniw ("IDR").

Mae'r Rheoliadau hyn yn diwygio rheoliadau 21 a 22 o Reoliadau 2003 i ddarparu, yn ystod y flwyddyn ariannol sy'n dechrau â 1 Ebrill 2026, fod gan gynghorau sir a chynghorau bwrdeistref sirol ddisgresiwn i wneud IDR ond nad yw'n ofynnol iddynt wneud hynny. Mae'r diwygiadau yn darparu, pan fo'r cynghorau hynny yn gwneud IDR, fod rhaid iddynt gyfrifo swm y maent yn ei ystyried yn swm darbodus.

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 Polisi Cyllid a Chynaliadwyedd Llywodraeth Leol, Llywodraeth Cymru, Parc Cathays, Caerdydd, CF10 3NQ ac mae wedi ei gyhoeddi ar www.llyw.cymru.

2026 Rhif 10

LLYWODRAETH LEOL, CYMRU

Rheoliadau Awdurdodau Lleol (Cyllid Cyfalaf a Chyfrifyddu) (Cymru) (Diwygiadau sy'n ymwneud ag Isafswm Darpariaeth Refeniw) 2026

Gwnaed	*19 Ionawr 2026*
Yn dod i rym	*13 Chwefror 2026*

Mae Gweinidogion Cymru yn gwneud y Rheoliadau a ganlyn drwy arfer y pwerau a roddir iddynt gan adrannau 21(1) a 123(1)(a) a (2) o Ddeddf Llywodraeth Leol 2003(**1**).

Enwi a dod i rym

1. Enw'r Rheoliadau hyn yw Rheoliadau Awdurdodau Lleol (Cyllid Cyfalaf a Chyfrifyddu) (Cymru) (Diwygiadau sy'n ymwneud ag Isafswm Darpariaeth Refeniw) 2026 a deuant i rym ar 13 Chwefror 2026.

Diwygio Rheoliadau Awdurdodau Lleol (Cyllid Cyfalaf a Chyfrifyddu) (Cymru) 2003

2.—(1) Mae Rheoliadau Awdurdodau Lleol (Cyllid Cyfalaf a Chyfrifyddu) (Cymru) 2003(**2**) wedi eu diwygio fel a ganlyn.

(2) Ar ôl rheoliad 21(1) mewnosoder—

"(1A) But during the financial year beginning with 1 April 2026—

(a) paragraph (1) does not apply in relation to county councils and county borough councils;

(b) county councils and county borough councils may, in respect of the financing of capital expenditure incurred in that financial year or in any financial year prior to that year, charge the following to a revenue account—

(i) minimum revenue provision; and

(ii) any amount in addition to the minimum revenue provision."

(3) Yn rheoliad 22—

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

(**1**) 2003 p. 26. Mae'r pwerau yn adran 21(1) o'r Ddeddf honno wedi eu breinio yng Ngweinidogion Cymru i'r graddau y maent yn gymwys i Gymru yn rhinwedd adran 24 o'r Ddeddf honno. Diwygiwyd adran 24 gan adran 238(3) o Ddeddf Llywodraeth Leol a Chynnwys y Cyhoedd mewn Iechyd 2007 (p. 28) a pharagraff 52 o Atodlen 12 i Ddeddf Archwilio ac Atebolrwydd Lleol 2014 (p. 2).

(**2**) O.S. 2003/3239 (Cy. 319); yr offerynnau diwygio perthnasol yw O.S. 2004/1010 (Cy. 107) a 2008/588 (Cy. 59).

(b) ar ôl y paragraff hwnnw mewnosoder—

"(2) But during the financial year beginning with 1 April 2026—

(a) paragraph (1) does not apply in relation to a county council or county borough council;

(b) where a county council or county borough council makes minimum revenue provision under regulation 21(1A)(b)(i), it must calculate an amount of minimum revenue provision which it considers to be prudent."

Jayne Bryant
Ysgrifennydd y Cabinet dros Gyllid a'r Gymraeg, un o Weinidogion Cymru
19 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. 10

LOCAL GOVERNMENT, WALES

The Local Authorities (Capital Finance and Accounting) (Wales) (Amendments relating to Minimum Revenue Provision) Regulations 2026

EXPLANATORY NOTE

(This note is not part of the Regulations)

These Regulations amend the Local Authorities (Capital Finance and Accounting) (Wales) Regulations 2003 ("the 2003 Regulations").

Regulations 21 and 22 of the 2003 Regulations provide that, for each financial year, local authorities must charge a prudent amount to a revenue account to repay debt incurred from capital expenditure. This amount is the minimum revenue provision ("MRP").

These Regulations amend regulations 21 and 22 of the 2003 Regulations to provide that, during the financial year beginning with 1 April 2026, county councils and county borough councils have discretion to make MRP but are not required to do so. The amendments provide that, where such councils make MRP, they must calculate an amount they consider prudent.

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

2026 No. 10

LOCAL GOVERNMENT, WALES

The Local Authorities (Capital Finance and Accounting) (Wales) (Amendments relating to Minimum Revenue Provision) Regulations 2026

Made	*19 January 2026*
Coming into force	*13 February 2026*

The Welsh Ministers make the following Regulations in exercise of the powers conferred on them by sections 21(1) and 123(1)(a) and (2) of the Local Government Act 2003(**1**).

Title and coming into force

1. The title of these Regulations is the Local Authorities (Capital Finance and Accounting) (Wales) (Amendments relating to Minimum Revenue Provision) Regulations 2026 and they come into force on 13 February 2026.

Amendment of the Local Authorities (Capital Finance and Accounting) (Wales) Regulations 2003

2.—(1) The Local Authorities (Capital Finance and Accounting) (Wales) Regulations 2003(**2**) are amended as follows.

(2) After regulation 21(1) insert—

"(1A) But during the financial year beginning with 1 April 2026—

(a) paragraph (1) does not apply in relation to county councils and county borough councils;

(b) county councils and county borough councils may, in respect of the financing of capital expenditure incurred in that financial year or in any financial year prior to that year, charge the following to a revenue account—

(i) minimum revenue provision; and

(ii) any amount in addition to the minimum revenue provision."

(3) In regulation 22—

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

(**1**) 2003 c. 26. The powers in section 21(1) of that Act are vested in the Welsh Ministers in so far as they apply to Wales by virtue of section 24 of that Act. Section 24 was amended by section 238(3) of the Local Government and Public Involvement in Health Act 2007 (c. 28) and paragraph 52 of Schedule 12 to the Local Audit and Accountability Act 2014 (c. 2).

(**2**) S.I. 2003/3239 (W. 319); relevant amending instruments are S.I. 2004/1010 (W. 107) and 2008/588 (W. 59).

(b) after that paragraph insert—

"(2) But during the financial year beginning with 1 April 2026—

(a) paragraph (1) does not apply in relation to a county council or county borough council;

(b) where a county council or county borough council makes minimum revenue provision under regulation 21(1A)(b)(i), it must calculate an amount of minimum revenue provision which it considers to be prudent."

Jayne Bryant
Cabinet Secretary for Finance and Welsh Language, one of the Welsh Ministers
19 January 2026

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