OFFERYNNAU STATUDOL CYMRU

2026 Rhif 7

Gorchymyn Ardrethu Annomestig (Diwygio'r Diffiniad o Eiddo Domestig) (Cymru) 2026

Gwnaed	*19 Ionawr 2026*
Yn dod i rym	*1 Ebrill 2026*

WELSH STATUTORY INSTRUMENTS

2026 No. 7

The Non-Domestic Rating (Amendment of Definition of Domestic Property) (Wales) Order 2026

Made	*19 January 2026*
Coming into force	*1 April 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 7

ARDRETHU A PHRISIO, CYMRU

Gorchymyn Ardrethu Annomestig (Diwygio'r Diffiniad o Eiddo Domestig) (Cymru) 2026

NODYN ESBONIADOL

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

Mae'r Gorchymyn hwn yn diwygio adran 66 o Ddeddf Cyllid Llywodraeth Leol 1988 ("y Ddeddf") sy'n diffinio eiddo domestig at ddibenion Rhan 3 (ardrethu annomestig) o'r Ddeddf honno.

Mae adran 66(2BB) o'r Ddeddf yn nodi'r amgylchiadau pan nad yw adeilad, neu ran hunangynhwysol o adeilad, a osodir yn fasnachol am gyfnodau byr fel llety hunanddarpar yn eiddo domestig ac felly'n agored i ardrethi annomestig. O dan adran 66(2BB) nid yw eiddo o'r fath yn ddomestig os yw'r perchennog yn bwriadu ei osod am gyfnodau byr a ddaw i gyfanswm o 252 o ddiwrnodau neu fwy yn y flwyddyn sydd i ddod, yr oedd ar gael i'w osod am 252 o ddiwrnodau neu fwy yn y flwyddyn flaenorol, ac fe'i gosodwyd felly am 182 o ddiwrnodau o leiaf yn y flwyddyn honno.

O dan adran 66(2BB)(d)(ii) o'r Ddeddf, pan osodwyd adeilad neu ran hunangynhwysol o adeilad am lai na 182 o ddiwrnodau yn y flwyddyn flaenorol ni fydd serch hynny yn eiddo domestig mewn amgylchiadau penodol. Hynny yw, pan fo'n rhan o fusnes sy'n gosod adeiladau neu rannau o adeiladau eraill o'r fath yn yr un lleoliad neu'n agos iawn at ei gilydd a, gyda'i gilydd, roedd nifer cyfartalog y diwrnodau y gosodwyd pob un ohonynt dros y flwyddyn flaenorol yn 182 o leiaf.

Mae erthygl 2 o'r Gorchymyn hwn yn diwygio adran 66(2BB) ac yn mewnosod adran newydd 66(2BBA) yn y Ddeddf. O dan y ddarpariaeth newydd hon, os na osodwyd adeilad neu ran o adeilad am 182 o ddiwrnodau o leiaf yn y flwyddyn flaenorol, mae i'w gymryd ei fod wedi ei osod neu mae i'w chymryd ei bod wedi ei gosod felly os y'i gosodwyd am 182 o ddiwrnodau o leiaf o'i gyfrifo fel cyfartaledd o nifer y diwrnodau y'i gosodwyd bob blwyddyn yn y ddwy neu dair blynedd flaenorol. Mae hyn hefyd yn gymwys os cyfrifwyd nifer y diwrnodau y gosodwyd yr adeilad neu ran o'r adeilad yn y flwyddyn

flaenorol o dan adran 66(2BB)(d)(ii) fel cyfartaledd o'r adeiladau a osodwyd fel rhan o'r un busnes.

Mae erthygl 2 o'r Gorchymyn hwn hefyd yn mewnosod adran newydd 66(2BBB) yn y Ddeddf fel bod nifer y diwrnodau y gosodir adeilad neu ran o adeilad, neu y bwriedir i adeilad neu ran o adeilad fod ar gael i'w osod neu i'w gosod, at ddibenion is-adran (2BB) yn cynnwys hyd at 14 o ddiwrnodau pan fo'n cael ei osod neu ei gosod neu y bwriedir iddo fod ar gael i'w osod neu y bwriedir iddi fod ar gael i'w gosod yn rhad ac am ddim gan fuddiolwyr elusen. Rhaid i'r adeilad neu ran o'r adeilad gael ei osod neu ei gosod, neu fod ar gael i'w osod neu i'w gosod, o dan drefniant ag elusen gofrestredig fel llety hunanarlwyo am gyfnodau byr sy'n dechrau ar neu ar ôl 1 Ebrill 2026.

Ystyriwyd Cod Ymarfer Gweinidogion Cymru ar gynnal Asesiadau Effaith Rheoleiddiol mewn perthynas â'r Gorchymyn hwn. O ganlyniad, lluniwyd asesiad effaith rheoleiddiol o'r costau a'r manteision sy'n debygol o ddeillio o gydymffurfio â'r Gorchymyn hwn. Gellir cael copi oddi wrth: Yr Is-adran Polisi a Diwygio Ardrethi Annomestig, Llywodraeth Cymru, Parc Cathays, Caerdydd, CF10 3NQ.

2026 Rhif 7

ARDRETHU A PHRISIO, CYMRU

Gorchymyn Ardrethu Annomestig (Diwygio'r Diffiniad o Eiddo Domestig) (Cymru) 2026

Gwnaed	*19 Ionawr 2026*
Yn dod i rym	*1 Ebrill 2026*

Mae Gweinidogion Cymru yn gwneud y Gorchymyn a ganlyn drwy arfer y pŵer a roddir i'r Ysgrifennydd Gwladol gan adran 66(9) o Ddeddf Cyllid Llywodraeth Leol 1988(**1**) ac a freiniwyd bellach ynddynt hwy.

Enwi, dod i rym a dehongli

1.—(1) Enw'r Gorchymyn hwn yw Gorchymyn Ardrethu Annomestig (Diwygio'r Diffiniad o Eiddo Domestig) (Cymru) 2026 a daw i rym ar 1 Ebrill 2026.

(2) Yn y Gorchymyn hwn, ystyr "y Ddeddf" yw Deddf Cyllid Llywodraeth Leol 1988.

Cymhwyso

2.—(1) Mae'r diwygiadau a wneir gan erthygl 3(2) ac adran newydd 66(2BBA) o'r Ddeddf a fewnosodir gan erthygl 3(3) yn gymwys mewn perthynas â diwrnod asesu sy'n digwydd ar neu ar ôl 1 Ebrill 2026.

(2) Mae adran newydd 66(2BBB) o'r Ddeddf a fewnosodir gan erthygl 3(3) yn gymwys mewn perthynas â diwrnod asesu sy'n digwydd ar neu ar ôl 1 Ebrill 2026 mewn perthynas â gosodiadau ar neu ar ôl 1 Ebrill 2026.

(3) Yn yr erthygl hon, ystyr "diwrnod asesu" yw'r diwrnod yr ystyrir y cwestiwn y cyfeirir ato yn adran 66(2BB) o'r Ddeddf mewn perthynas ag ef.

Diwygio Deddf Cyllid Llywodraeth Leol 1988 – y diffiniad o eiddo domestig

3.—(1) Mae adran 66 o'r Ddeddf wedi ei diwygio fel a ganlyn.

(2) Yn is-adran (2BB)(**2**)—

(a) ym mharagraff (a), ar ôl "being considered" mewnosoder "("year A")";

(**1**) 1988 p. 41. Trosglwyddwyd y pŵer o dan adran 66(9), i'r graddau y mae'n arferadwy o ran Cymru, i Gynulliad Cenedlaethol Cymru yn rhinwedd erthygl 2 o Orchymyn Cynulliad Cenedlaethol Cymru (Trosglwyddo Swyddogaethau) 1999 (O.S. 1999/672) ac Atodlen 1 iddo. Yn rhinwedd adran 162 o Ddeddf Llywodraeth Cymru 2006 (p. 32), a pharagraffau 30 a 32 o Atodlen 11 iddi, mae'r pŵer bellach wedi ei freinio yng Ngweinidogion Cymru.

(**2**) Mewnosodwyd adran 66(2BB) gan O.S. 2010/682 (Cy. 65) ac nid yw'n gymwys ond i'r graddau y mae Rhan 3 o'r Ddeddf yn gymwys o ran Cymru. Fe'i diwygiwyd gan O.S. 2016/31 (Cy. 12) ac O.S. 2022/563 (Cy. 129).

(b) ym mharagraff (c), yn lle'r geiriau "prior to the year beginning with end of the day in relation to which the question referred to in paragraph (a) is being considered" rhodder "immediately preceding year A".

(3) Ar ôl is-adran (2BB) mewnosoder—

"(2BBA) If a building or self-contained part of a building was not let for at least 182 days in the year immediately preceding year A, it is to be taken to have been so let for the purpose of subsection (2BB)(d)(i) or (ii) if it was let for a total of at least 182 days when calculated as an average of the number of days it was let per year either—

(a) in the two years immediately preceding the day in relation to which the question is being considered; calculated by taking the average of the number of days it was let—

(i) in the year immediately preceding that day, and

(ii) in the year beginning two years immediately preceding that day, or

(b) in the three years immediately preceding the day in relation to which the question is being considered; calculated by taking the average of the number of days it was let—

(i) in the year immediately preceding that day,

(ii) in the year beginning two years immediately preceding that day, and

(iii) in the year beginning three years immediately preceding that day.

(2BBB) The number of days for which a building or self-contained part of a building is let or is intended to be available for letting includes, for the purpose of subsection (2BB), up to 14 days where the building, or part of the building, is let or intended to be available for letting—

(a) under an arrangement with a charity registered in accordance with section 30 of the Charities Act 2011(**3**), and

(b) for use free of charge by the charity's beneficiaries as self-catering accommodation for short periods."

Mark Drakeford
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.

(**3**) 2011 p. 24. Diwygiwyd adran 30 gan O.S. 2016/997.

WELSH STATUTORY INSTRUMENTS

2026 No. 7

RATING AND VALUATION, WALES

The Non-Domestic Rating (Amendment of Definition of Domestic Property) (Wales) Order 2026

EXPLANATORY NOTE

(This note is not part of the Order)

This Order amends section 66 of the Local Government Finance Act 1988 ("the Act") which defines domestic property for the purposes of Part 3 (non-domestic rating) of that Act.

Section 66(2BB) of the Act sets out the circumstances in which a building, or self-contained part of a building, which is commercially let for short periods as self-catering accommodation is not domestic property and therefore liable to non-domestic rates. Under section 66(2BB) such property is not domestic if the owner intends to let it for short periods totalling 252 days or more in the coming year, it was available for letting for 252 days or more in the previous year, and it was so let for at least 182 days in that year.

Under section 66(2BB)(d)(ii) of the Act, where a building or self-contained part of a building was let for less than 182 days in the previous year it will nevertheless not be domestic property in certain circumstances. That is, where it is part of a business which lets other such buildings or parts of buildings at the same location or within very close proximity of each other and, taken together, the average number of days for which they were each let over the previous year was at least 182.

Article 2 of this Order amends section 66(2BB) and inserts new section 66(2BBA) into the Act. Under this new provision, if a building or part of a building was not let for at least 182 days in the previous year, it is to be taken to have been so let if it was let for at least 182 days when calculated as an average of the number of days it was let per year in the previous two or three years. This also applies if the number of days the building or part of the building was let in the previous year was calculated under section 66(2BB)(d)(ii) as an average of the buildings let as part of the same business.

Article 2 of this Order also inserts new section 66(2BBB) into the Act so that the number of days for which a building or part of a building is let, or is intended to be available for letting, for the purposes of subsection (2BB) includes up to 14 days where it is let or intended to be available for letting free of charge by the beneficiaries of a charity. The building or part of the building must be let, or available for letting, under an arrangement with a registered charity as self-catering accommodation for short periods beginning on or after 1 April 2026.

The Welsh Ministers' Code of Practice on the carrying out of Regulatory Impact Assessments was considered in relation to this Order. As a result, a regulatory impact assessment has been prepared as to the likely costs and benefits of complying with this Order. A copy can be obtained from the Non-Domestic Rates Policy and Reform Division, Welsh Government, Cathays Park, Cardiff, CF10 3NQ.

2026 No. 7

RATING AND VALUATION, WALES

The Non-Domestic Rating (Amendment of Definition of Domestic Property) (Wales) Order 2026

Made	*19 January 2026*
Coming into force	*1 April 2026*

The Welsh Ministers make the following Order in exercise of the power conferred on the Secretary of State by section 66(9) of the Local Government Finance Act 1988(**1**) and now vested in them.

Title, coming into force and interpretation

1.—(1) The title of this Order is the Non-Domestic Rating (Amendment of Definition of Domestic Property) (Wales) Order 2026 and it comes into force on 1 April 2026.

(2) In this Order "the Act" means the Local Government Finance Act 1988.

Application

2.—(1) The amendments made by article 3(2) and the new section 66(2BBA) of the Act inserted by article 3(3) apply in relation to an assessment day that falls on or after 1 April 2026.

(2) The new section 66(2BBB) of the Act inserted by article 3(3) applies in relation to an assessment day that falls on or after 1 April 2026 in relation to lettings on or after 1 April 2026.

(3) In this article, "assessment day" means the day in relation to which the question referred to in section 66(2BB) of the Act is being considered.

Amendments to the Local Government Finance Act 1988 - definition of domestic property

3.—(1) Section 66 of the Act is amended as follows.

(2) In subsection (2BB)(**2**)—

(a) in paragraph (a), after "being considered" insert "("year A")";

(**1**) 1988 c. 41. The power under section 66(9) was, so far as exercisable in relation to Wales, transferred to the National Assembly for Wales by virtue of article 2 of, and Schedule 1 to, the National Assembly for Wales (Transfer of Functions) Order 1999 (S.I. 1999/672). By virtue of section 162 of, and paragraphs 30 and 32 of Schedule 11 to, the Government of Wales Act 2006 (c. 32), the power is now vested in the Welsh Ministers.

(**2**) Section 66(2BB) was inserted by S.I. 2010/682 (W. 65) and applies only in so far as Part 3 of the Act applies in relation to Wales. It was amended by S.I. 2016/31 (W. 12) and S.I. 2022/563 (W. 129).

(b) in paragraph (c), for the words “prior to the year beginning with end of the day in relation to which the question referred to in paragraph (a) is being considered” substitute “immediately preceding year A”.

(3) After subsection (2BB) insert—

“(2BBA) If a building or self-contained part of a building was not let for at least 182 days in the year immediately preceding year A, it is to be taken to have been so let for the purpose of subsection (2BB)(d)(i) or (ii) if it was let for a total of at least 182 days when calculated as an average of the number of days it was let per year either—

(a) in the two years immediately preceding the day in relation to which the question is being considered; calculated by taking the average of the number of days it was let—

(i) in the year immediately preceding that day, and

(ii) in the year beginning two years immediately preceding that day, or

(b) in the three years immediately preceding the day in relation to which the question is being considered; calculated by taking the average of the number of days it was let—

(i) in the year immediately preceding that day,

(ii) in the year beginning two years immediately preceding that day, and

(iii) in the year beginning three years immediately preceding that day.

(2BBB) The number of days for which a building or self-contained part of a building is let or is intended to be available for letting includes, for the purpose of subsection (2BB), up to 14 days where the building, or part of the building, is let or intended to be available for letting—

(a) under an arrangement with a charity registered in accordance with section 30 of the Charities Act 2011(**3**), and

(b) for use free of charge by the charity’s beneficiaries as self-catering accommodation for short periods.”

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

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(**3**) 2011 c. 24. Section 30 was amended by S.I. 2016/997.

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