OFFERYNNAU STATUDOL CYMRU

WELSH STATUTORY INSTRUMENTS

2025 Rhif 1371 (Cy. 226)

2025 No. 1371 (W. 226)

ARDRETHU A PHRISIO, CYMRU

RATING AND VALUATION, WALES

Rheoliadau Ardrethu Annomestig (Symiau a Godir) (Cymru) 2025

The Non-Domestic Rating (Chargeable Amounts) (Wales) Regulations 2025

NODYN ESBONIADOL

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

Daw'r Rheoliadau hyn i rym ar 31 Rhagfyr 2025 ac maent yn gymwys o ran Cymru.

Mae'r Rheoliadau hyn yn rhagnodi'r rheolau sydd i'w defnyddio i ganfod y swm a godir ar gyfer achosion sy'n dod o fewn y disgrifiadau a ragnodir yn y Rheoliadau hyn.

Mae'r rheolau rhagnodedig yn gymwys i ddiwrnod y codir swm ynglŷn ag ef sy'n dod o fewn y cyfnod o dair blynedd sy'n dechrau â 1 Ebrill 2026 ac sy'n gorffen â 31 Mawrth 2029 ("y cyfnod perthnasol"). Diffinnir diwrnod y codir swm ynglŷn ag ef yn rheoliad 2.

Mae'r rheolau rhagnodedig yn gymwys i hereditamentau diffiniedig. Mae rheoliad 3 yn darparu bod hereditament diffiniedig yn hereditament a ddangosir ar restr leol neu ar y rhestr ganolog ar 31 Mawrth 2026, ar y diwrnod perthnasol ac ar bob diwrnod rhyngddynt. Pan dynnir hereditament ymaith o restr leol neu o'r rhestr ganolog, yn ddarostyngedig i unrhyw apêl ynghylch tynnu hereditament ymaith o restr o'r fath, nid yw'r rheolau rhagnodedig yn gymwys i'r hereditament o'r diwrnod y cafodd y tynnu ymaith effaith. Ni fyddai tynnu ymaith o'r fath yn cael effaith ar gymhwyso'r rheolau rhagnodedig i'r hereditament cyn y diwrnod y cafodd y tynnu ymaith effaith.

Mae'r rheolau rhagnodedig yn gostwng y cynnydd yn rhwymedigaeth y talwr ardrethi o ganlyniad i ailbrisiad 2026. Mae rheoliad 4 yn darparu'r cyfrifiad ar gyfer y swm a godir am yr hereditament ar 31 Mawrth 2026 (y rhwymedigaeth sylfaenol, "RhS").

EXPLANATORY NOTE

(This note is not part of the Regulations)

These Regulations come into force on 31 December 2025 and apply in relation to Wales.

These Regulations prescribe the rules to be used to find the chargeable amount for cases which fall within the descriptions prescribed in these Regulations.

The prescribed rules apply to a chargeable day falling within the period of three years beginning with 1 April 2026 and ending with 31 March 2029 ("the relevant period"). A chargeable day is defined in regulation 2.

The prescribed rules apply to defined hereditaments. Regulation 3 provides that a defined hereditament is a hereditament shown in a local list or in the central list on 31 March 2026, the relevant day and every day between. Where a hereditament is removed from a local list or the central list, subject to any appeal regarding removal from such a list, the prescribed rules do not apply to the hereditament from the day on which the removal took effect. Such a removal would not impact the application of the prescribed rules to the hereditament prior to the day on which the removal took effect.

The prescribed rules reduce the increase in a ratepayer's liability as a result of the 2026 revaluation. Regulation 4 provides the calculation for the chargeable amount for the hereditament on 31 March 2026 (the base liability, "BL"). This is the day before

Dyma'r diwrnod cyn i'r rhestrau newydd a lunnir ar 1 Ebrill 2026 gael effaith. Gwneir y cyfrifiad yn unol ag adran 43 o Ddeddf Cyllid Llywodraeth Leol 1988 ("y Ddeddf") ar gyfer hereditamentau a feddiennir ar restr leol, neu adran 54 o'r Ddeddf ar gyfer hereditamentau ar y rhestr ganolog, fel y bo'n briodol. Nid oes unrhyw gyfrifiad ar gyfer RhS pan fo hereditament heb ei feddiannu ar 31 Mawrth 2026 gan nad yw'r rheolau rhagnodedig ond yn gymwys pan fo person yn meddiannu'r hereditament ar y dyddiad hwnnw (gweler rheoliad 6).

the new lists compiled on 1 April 2026 have effect. The calculation is made in accordance with section 43 of the Local Government Finance Act 1988 ("the Act") for occupied hereditaments in a local list, or section 54 of the Act for hereditaments in the central list, as appropriate. There is no calculation for BL where a hereditament is unoccupied on 31 March 2026 as the prescribed rules only apply where a person occupies the hereditament on that date (see regulation 6).

Mae rheoliad 5 yn darparu'r cyfrifiad ar gyfer canfod y swm tybiannol a godir ("STG"). Dyma'r swm a godir a fyddai'n gymwys i'r hereditament diffiniedig ar 1 Ebrill 2026, pe na bai'r rheolau rhagnodedig yn gymwys. Mae'r STG yn cael ei gyfrifo yn unol ag adran 43, adran 45 (ar gyfer hereditamentau heb eu meddiannu ar restr leol), neu adran 54 o'r Ddeddf, fel y bo'n briodol.

Regulation 5 provides the calculation for finding the notional chargeable amount ("NCA"). This is the chargeable amount that would apply for the defined hereditament on 1 April 2026, if the prescribed rules did not apply. The NCA is calculated in accordance with section 43, section 45 (for unoccupied hereditaments in a local list), or section 54 of the Act, as appropriate.

Mae rheoliad 5(1) yn cael ei addasu gan baragraff (2) o'r rheoliad hwnnw os oes gostyngiad yn y swm a godir ar gyfer hereditament (a gyfrifir yn unol ag adran 43, 45 neu 54 o'r Ddeddf) sy'n cymryd effaith yn ystod y cyfnod perthnasol ond o ddiwrnod ar ôl 1 Ebrill 2026. Mae'n gweithredu fel bod yr STG, a ddefnyddir at ddibenion rheoliad 6(a) a'r fformiwlâu yn rheoliadau 10 ac 11, yn cael ei gyfrifo gan ddefnyddio'r swm newydd a godir ar y dyddiad y cymerodd y newid effaith, yn hytrach na'r swm a godir ar 1 Ebrill 2026. Gwneir darpariaeth ar gyfer pan fo'r dyddiad hwnnw yn dod o fewn blwyddyn sy'n cynnwys 366 o ddiwrnodau.

Regulation 5(1) is modified by paragraph (2) of that regulation in the event that there is a reduction to the chargeable amount for a hereditament (calculated in accordance with section 43, 45 or 54 of the Act) which takes effect during the relevant period but from a day after 1 April 2026. It operates so that the NCA, used for the purposes of regulation 6(a) and the formulae in regulations 10 and 11, is calculated using the new chargeable amount on the date the change took effect, rather than the chargeable amount on 1 April 2026. Provision is made for where that date falls within a year which contains 366 days.

Mae Rhan 3 yn nodi'r achos y mae'r rheolau rhagnodedig yn gymwys iddo. Mae'r rheolau rhagnodedig yn gymwys pan fo hereditament diffiniedig yn bodloni'r holl amodau yn rheoliad 6(a) i (d). Mae rheoliad 6(a) yn darparu, er mwyn i'r rheolau rhagnodedig fod yn gymwys, fod rhaid i'r STG fod dros yr RhS a hynny fwy na £300. Mae rheoliad 6(b) ac (c) yn ei gwneud yn ofynnol mai'r person sy'n meddiannu'r hereditament diffiniedig ar 31 Mawrth 2026 yw'r un person â'r talwr ardrethi ar 1 Ebrill 2026. Pan fo meddiannaeth yr hereditament neu dalwr ardrethi atebol yr hereditament yn newid ar 1 Ebrill 2026 neu ar unrhyw ddyddiad diweddarach yn ystod y cyfnod perthnasol, nid yw'r rheolau rhagnodedig yn gymwys. Mae rheoliad 6(d) yn ymdrin â'r sefyllfa pan fo rhan o hereditament heb ei meddiannu a bod yr awdurdod bilio wedi ei gwneud yn ofynnol i'r swyddog prisio ddosrannu gwerth ardrethol yr hereditament rhwng y rhan a feddiennir a'r rhan nas meddiennir o'r hereditament o dan adran 44A(1) o'r Ddeddf. Nid yw'r rheolau rhagnodedig yn gymwys pan fo dosraniad o'r fath yn gymwys i hereditament diffiniedig neu'n cael effaith mewn perthynas â'r swm a godir.

Part 3 sets out the case to which the prescribed rules apply. The prescribed rules apply where a defined hereditament satisfies all of the conditions in regulation 6(a) to (d). Regulation 6(a) provides that for the prescribed rules to apply, the NCA must exceed the BL by more than £300. Regulation 6(b) and (c) requires that the person occupying the defined hereditament on 31 March 2026 is the same person who is the ratepayer on 1 April 2026. Where occupation or the liable ratepayer of the hereditament changes on 1 April 2026 or any later date during the relevant period, the prescribed rules do not apply. Regulation 6(d) addresses the situation where a part of a hereditament is unoccupied and the billing authority has required the valuation officer to apportion the rateable value of the hereditament between the occupied and unoccupied parts of the hereditament under section 44A(1) of the Act. The prescribed rules do not apply where such an apportionment applies to a defined hereditament or has effect in relation to the chargeable amount.

Pan fo hereditament diffiniedig yn achos sy'n bodloni holl ofynion y disgrifiad rhagnodedig yn rheoliad 6, mae'r rheolau a ragnodir yn rheoliadau 8 i 12 yn gymwys. Mae'r rheolau hyn i'w defnyddio i ganfod y swm a godir ar gyfer diwrnod y codir swm ynglŷn ag ef.

Where a defined hereditament is a case which meets all the requirements of the prescribed description in regulation 6, the rules prescribed in regulations 8 to 12 apply. These rules are to be used to find the chargeable amount for a chargeable day.

Y cam cyntaf o dan reoliad 8 yw cyfrifo'r swm a godir ar gyfer yr hereditament o dan adran 43, 45 neu 54 o'r Ddeddf, fel y bo'n briodol. Yr ail gam yw gostwng y swm hwnnw yn ôl y symiau a gyfrifir o dan ba un bynnag o reoliadau 10 i 12 sy'n gymwys.

The first step under regulation 8 is to calculate the chargeable amount for the hereditament under section 43, 45 or 54 of the Act, as appropriate. The second step is to reduce that amount by the amounts calculated under whichever of regulations 10 to 12 applies.

Mae rheoliadau 10 ac 11 yn darparu gostyngiad graddol mewn symiau a godir yn ystod y cyfnod sy'n dechrau â 1 Ebrill 2026 ac sy'n gorffen â 31 Mawrth 2028. Yn y flwyddyn gyntaf, gostyngir y swm a godir yn ôl swm sy'n gyfwerth â 67% o'r cynnydd mewn rhwymedigaeth rhwng 31 Mawrth 2026 a 1 Ebrill 2026. Yn yr ail flwyddyn, gostyngir y swm a godir yn ôl 34% o'r cynnydd mewn rhwymedigaeth rhwng 31 Mawrth 2026 a 1 Ebrill 2026. Cyfrifir y gostyngiad yn y swm a godir ar gyfer pob diwrnod perthnasol, a defnyddir y ffigur 366 yn rheoliad 11 i adlewyrchu'r ffaith bod 2028 yn flwyddyn naid. Mae rheoliad 12 yn darparu mai'r swm a godir yn ystod y cyfnod sy'n dechrau â 1 Ebrill 2028 ac sy'n gorffen â 31 Mawrth 2029 yw'r swm a ganfyddir o dan adran 43, 45 neu 54 o'r Ddeddf, fel y bo'n briodol (h.y. nid oes gostyngiad ar gyfer y flwyddyn ariannol honno).

Regulations 10 and 11 provide a phased reduction in chargeable amounts during the period beginning with 1 April 2026 and ending with 31 March 2028. In the first year, the chargeable amount is reduced by an amount equal to 67% of the increase in liability between 31 March 2026 and 1 April 2026. In the second year, the chargeable amount is reduced by 34% of the increase in liability between 31 March 2026 and 1 April 2026. The reduction in chargeable amount is calculated for each relevant day, with the figure 366 used in regulation 11 to reflect that 2028 is a leap year. Regulation 12 provides that during the period beginning with 1 April 2028 and ending with 31 March 2029 the chargeable amount is that found under section 43, 45 or 54 of the Act, as appropriate (i.e. there is no reduction for that financial year).

Mae rheoliad 9 yn sicrhau nad yw'r rheolau rhagnodedig yn gostwng y swm a godir i swm islaw sero.

Regulation 9 ensures that the prescribed rules do not reduce the chargeable amount to below zero.

Mae rheoliad 13 yn dirymu Rheoliadau Ardrethu Annomestig (Symiau a Godir) (Cymru) 2022.

Regulation 13 revokes the Non-Domestic Rating (Chargeable Amounts) (Wales) Regulations 2022.

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 a Diwygio Ardrethi Annomestig, Llywodraeth Cymru, Parc Cathays, Caerdydd, CF10 3NQ.

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 Non-Domestic Rates Policy and Reform Division, Welsh Government, Cathays Park, Cardiff, CF10 3NQ.

OFFERYNNAU STATUDOL CYMRU

2025 Rhif 1371 (Cy. 226)

ARDRETHU A PHRISIO, CYMRU

Rheoliadau Ardrethu Annomestig (Symiau a Godir) (Cymru) 2025

Gwnaed	*17 Rhagfyr 2025*
Yn dod i rym	*31 Rhagfyr 2025*

Mae Gweinidogion Cymru yn gwneud y Rheoliadau a ganlyn drwy arfer y pwerau a roddir iddynt gan adrannau 58(1) i (7) a 143A(2)(b) o Ddeddf Cyllid Llywodraeth Leol 1988(**1**).

Yn unol ag adran 143A(5)(c) o'r Ddeddf honno, mae drafft o'r offeryn hwn wedi ei osod gerbron Senedd Cymru, ac wedi ei gymeradwyo ganddi, drwy benderfyniad.

Yn unol ag adran 58(9) o'r Ddeddf honno, mae Gweinidogion Cymru wedi rhoi sylw i'r amcan o sicrhau (i'r graddau y bo hynny'n ymarferol) nad yw'r cyfanswm cyfanredol sy'n daladwy i Weinidogion Cymru a'r holl awdurdodau bilio ar ffurf ardrethi annomestig o ran pob blwyddyn ariannol benodol sy'n dod o fewn y cyfnod perthnasol yn fwy na'r hyn y mae Gweinidogion Cymru yn ystyried y byddai'n debygol o fod yn daladwy heblaw am y Rheoliadau hyn.

(**1**) 1988 p. 41. Gweler adran 146(6) am y diffiniad o "prescribed". Diwygiwyd adran 58 gan adran 2 o Ddeddf Ardrethu Annomestig 1994 (p. 3), adran 117(1) o Ddeddf Cyllid Llywodraeth Leol 1992 (p. 14) a pharagraff 68 o Atodlen 13 iddi, adran 17 o Ddeddf Ardrethu Annomestig 2023 (p. 53) a pharagraffau 1 a 5(a) a (b) o'r Atodlen iddi, ac adran 15 o Ddeddf Cyllid Llywodraeth Leol (Cymru) 2024 (dsc 6) a pharagraffau 1(1) a (10)(a), (b), (c) a (d) a 19(1) a (2)(a), (b) ac (c) o'r Atodlen iddi. Mewnosodwyd adran 143A yn y Ddeddf gan adran 14 o Ddeddf Cyllid Llywodraeth Leol (Cymru) 2024.

WELSH STATUTORY INSTRUMENTS

2025 No. 1371 (W. 226)

RATING AND VALUATION, WALES

The Non-Domestic Rating (Chargeable Amounts) (Wales) Regulations 2025

Made	*17 December 2025*
Coming into force	*31 December 2025*

The Welsh Ministers make the following Regulations in exercise of the powers conferred on them by sections 58(1) to (7) and 143A(2)(b) of the Local Government Finance Act 1988(**1**).

In accordance with section 143A(5)(c) of that Act, a draft of this instrument has been laid before and approved by a resolution of Senedd Cymru.

In accordance with section 58(9) of that Act, the Welsh Ministers have had regard to the object of securing (so far as practicable) that the aggregate amount payable to the Welsh Ministers and all billing authorities by way of non-domestic rates as regards each particular financial year falling within the relevant period does not exceed that which the Welsh Ministers consider would be likely to be payable apart from these Regulations.

(**1**) 1988 c. 41. See section 146(6) for the definition of "prescribed". Section 58 was amended by section 2 of the Non-Domestic Rating Act 1994 (c. 3), section 117(1) of, and paragraph 68 of Schedule 13 to, the Local Government Finance Act 1992 (c. 14), section 17 of, and paragraphs 1 and 5(a) and (b) of the Schedule to, the Non-Domestic Rating Act 2023 (c. 53), and section 15 of, and paragraphs 1(1) and (10)(a), (b), (c) and (d) and 19(1) and (2)(a), (b) and (c) of the Schedule to, the Local Government Finance (Wales) Act 2024 (asc 6). Section 143A was inserted into the Act by section 14 of the Local Government Finance (Wales) Act 2024.

RHAN 1

Rhagarweiniol: cyffredinol

Enwi, dod i rym a chymhwyso

1.—(1) Enw'r Rheoliadau hyn yw Rheoliadau Ardrethu Annomestig (Symiau a Godir) (Cymru) 2025.

(2) Daw'r Rheoliadau hyn i rym ar 31 Rhagfyr 2025(**1**).

(3) Mae'r Rheoliadau hyn yn gymwys mewn perthynas â'r cyfnod sy'n dechrau â 1 Ebrill 2026 ac sy'n gorffen â 31 Mawrth 2029 ("y cyfnod perthnasol").

Dehongli

2. Yn y Rheoliadau hyn—

mae i "cyfnod perthnasol" ("*relevant period*") yr ystyr a roddir yn rheoliad 1(3);

ystyr "diwrnod perthnasol" ("*relevant day*") yw diwrnod y codir swm ynglŷn ag ef sy'n dod o fewn y cyfnod perthnasol;

mae i "diwrnod y codir swm ynglŷn ag ef" ("*chargeable day*") yr ystyron a ganlyn—

(a) mewn perthynas â hereditamentau a feddiennir a ddangosir ar restr leol, yr ystyr a roddir i "chargeable day" yn adran 43(3) o'r Ddeddf;

(b) mewn perthynas â hereditamentau heb eu meddiannu a ddangosir ar restr leol, yr ystyr a roddir i "chargeable day" yn adran 45(3) o'r Ddeddf;

(c) mewn perthynas â hereditamentau a ddangosir ar y rhestr ganolog, yr ystyr a roddir i "chargeable day" yn adran 54(3) o'r Ddeddf;

ystyr "y Ddeddf" ("*the Act*") yw Deddf Cyllid Llywodraeth Leol 1988;

mae i "hereditament diffiniedig" ("*defined hereditament*") yr ystyr a roddir yn rheoliad 3;

ystyr "rhestr ganolog" ("*central list*") yw rhestr a gynhelir yn unol ag adran 52ZA(10) o'r Ddeddf(**2**);

(**1**) Yn unol ag adran 58(8) o'r Ddeddf sy'n ei gwneud yn ofynnol i reoliadau ddod i rym cyn 1 Ionawr yn union cyn y flwyddyn ariannol y maent yn gymwys iddi.

(**2**) Mewnosodwyd adran 52ZA yn y Ddeddf gan adran 3(3) o Ddeddf Cyllid Llywodraeth Leol (Cymru) 2024.

PART 1

Preliminary: general

Title, coming into force and application

1.—(1) The title of these Regulations is the Non-Domestic Rating (Chargeable Amounts) (Wales) Regulations 2025.

(2) These Regulations come into force on 31 December 2025(**1**).

(3) These Regulations apply in relation to the period beginning with 1 April 2026 and ending with 31 March 2029 ("the relevant period").

Interpretation

2. In these Regulations—

"the Act" ("*y Ddeddf*") means the Local Government Finance Act 1988;

"base liability" ("BL") ("*rhwymedigaeth sylfaenol*" ("*RhS*")) is the amount calculated in accordance with regulation 4;

"central list" ("*rhestr ganolog*") means a list maintained in accordance with section 52ZA(10) of the Act(**2**);

"chargeable day" ("*diwrnod y codir swm ynglŷn ag ef*") has the following meanings—

(a) in relation to occupied hereditaments shown in a local list, the meaning given in section 43(3) of the Act;

(b) in relation to unoccupied hereditaments shown in a local list, the meaning given in section 45(3) of the Act;

(c) in relation to hereditaments shown in the central list, the meaning given in section 54(3) of the Act;

"defined hereditament" ("*hereditament diffiniedig*") has the meaning given in regulation 3;

(**1**) In accordance with section 58(8) of the Act which requires regulations to come into force before 1 January immediately preceding the financial year to which they apply.

(**2**) Section 52ZA was inserted into the Act by section 3(3) of the Local Government Finance (Wales) Act 2024.

ystyr "rhestr leol" ("*local list*") yw rhestr a gynhelir yn unol ag adran 41ZA(10) o'r Ddeddf(**1**);

ystyr "rhwymedigaeth sylfaenol" ("RhS") ("*base liability*" ("*BL*")) yw'r swm a gyfrifir yn unol â rheoliad 4;

ystyr "swm tybiannol a godir" ("STG") ("*notional chargeable amount*" ("*NCA*")) yw'r swm a gyfrifir yn unol â rheoliad 5.

"local list" ("*rhestr leol*") means a list maintained in accordance with section 41ZA(10) of the Act(**1**);

"notional chargeable amount" ("NCA") ("*swm tybiannol a godir*" ("*STG*")) is the amount calculated in accordance with regulation 5;

"relevant day" ("*diwrnod perthnasol*") is a chargeable day falling within the relevant period;

"relevant period" ("*cyfnod perthnasol*") has the meaning given in regulation 1(3).

Hereditament diffiniedig

3. Mae hereditament yn hereditament diffiniedig mewn cysylltiad â diwrnod perthnasol os caiff ei ddangos ar restr leol neu ar y rhestr ganolog ar—

(a) 31 Mawrth 2026,

(b) y diwrnod perthnasol, ac

(c) pob diwrnod, os oes un, sy'n dod ar ôl 31 Mawrth 2026 a chyn y diwrnod perthnasol.

Defined hereditament

3. A hereditament is a defined hereditament in respect of a relevant day if it is shown in a local list or the central list on—

(a) 31 March 2026,

(b) the relevant day, and

(c) each day, if any, falling after 31 March 2026 and before the relevant day.

RHAN 2

Rhagarweiniol: cyfrifiadau

Rhwymedigaeth sylfaenol

4. Y RhS ar gyfer hereditament diffiniedig yw'r swm a godir ar gyfer 31 Mawrth 2026 a gyfrifir yn unol ag adran 43(**2**) neu 54(**3**) o'r Ddeddf fel y bo'n briodol, wedi ei luosi â 365.

Swm tybiannol a godir

5.—(1) Ac eithrio pan fo paragraff (2) yn gymwys, yr STG ar gyfer hereditament diffiniedig yw'r swm a godir ar gyfer 1 Ebrill 2026 a gyfrifir yn unol ag adran 43, 45(**4**) neu 54 o'r Ddeddf fel y bo'n briodol, wedi ei luosi â 365.

PART 2

Preliminary: calculations

Base liability

4. The BL for a defined hereditament is the chargeable amount for 31 March 2026 calculated in accordance with section 43(**2**) or 54(**3**) of the Act as appropriate, multiplied by 365.

Notional chargeable amount

5.—(1) Except where paragraph (2) applies, the NCA for a defined hereditament is the chargeable amount for 1 April 2026 calculated in accordance with section 43, 45(**4**) or 54 of the Act as appropriate, multiplied by 365.

(**1**) Mewnosodwyd adran 41ZA yn y Ddeddf gan adran 2(3) o Ddeddf Cyllid Llywodraeth Leol (Cymru) 2024.

(**2**) Diwygiwyd adran 43 gan baragraff 60 o Atodlen 13 i Ddeddf Cyllid Llywodraeth Leol 1992 ac adran 1(1) o Ddeddf Ardrethu Annomestig 2023.

(**3**) Diwygiwyd adran 54 gan adran 3(1) o Ddeddf Ardrethu Annomestig 2023 a pharagraff 1(7) o'r Atodlen i Ddeddf Cyllid Llywodraeth Leol (Cymru) 2024.

(**4**) Diwygiwyd adran 45 gan adran 139 o Ddeddf Llywodraeth Leol a Thai 1989 (p. 42) a pharagraff 23 o Atodlen 5 iddi, adran 2(2) o Ddeddf Ardrethu (Eiddo Gwag) 2007 (p. 9) ac Atodlen 2 iddi, adran 2(1) o Ddeddf Ardrethu Annomestig 2023 ac adran 15 o Ddeddf Ardrethu Annomestig (Cymru) 2024 a pharagraff 1(4) o'r Atodlen iddi.

(**1**) Section 41ZA was inserted into the Act by section 2(3) of the Local Government Finance (Wales) Act 2024.

(**2**) Section 43 was amended by paragraph 60 of Schedule 13 to the Local Government Finance Act 1992 and section 1(1) of the Non-Domestic Rating Act 2023.

(**3**) Section 54 was amended by section 3(1) of the Non-Domestic Rating Act 2023 and paragraph 1(7) of the Schedule to the Local Government Finance (Wales) Act 2024.

(**4**) Section 45 was amended by section 139 of, and paragraph 23 of Schedule 5 to, the Local Government and Housing Act 1989 (c. 42), section 2(2) of, and Schedule 2 to, the Rating (Empty Properties) Act 2007 (c. 9), section 2(1) of the Non-Domestic Rating Act 2023 and section 15 of, and paragraph 1(4) of the Schedule to, the Non-Domestic Rating (Wales) Act 2024.

(2) Pan fo, am ddiwrnod ar ôl 1 Ebrill 2026, y swm a godir ar gyfer hereditament diffiniedig a gyfrifir yn unol ag adran 43, 45 neu 54 o'r Ddeddf yn is na'r STG, mae paragraff (1) yn cael effaith o ran yr hereditament diffiniedig ac eithrio—

(a) yn lle "1 Ebrill 2026" rhodder "y diwrnod y mae'r newid i'r swm a godir yn cael effaith", a

(b) yn lle "365" rhodder "nifer y diwrnodau yn y flwyddyn ariannol y mae'r diwrnod hwnnw yn dod ynddi".

(2) Where, for a day after 1 April 2026, the chargeable amount for a defined hereditament calculated in accordance with section 43, 45 or 54 of the Act is lower than the NCA, paragraph (1) has effect as regards the defined hereditament except that—

(a) for "1 April 2026" substitute "the day on which the change to the chargeable amount has effect", and

(b) for "365" substitute "the number of days in the financial year within which that day falls".

RHAN 3

Achos y mae'r rheolau rhagnodedig yn gymwys iddo

Disgrifiad rhagnodedig

6. At ddiben adran 58(2) o'r Ddeddf, mae'r achos sy'n dod o fewn y disgrifiad rhagnodedig yn hereditament diffiniedig—

(a) pan fo'r STG yn fwy na'r swm a gyfrifir drwy ddefnyddio'r fformiwla—

RhS + 300,

(b) pan fo'r person a oedd y talwr ardrethi o fewn ystyr "the ratepayer" yn adran 43 neu 54 o'r Ddeddf ar 31 Mawrth 2026 yr un person â'r talwr ardrethi o fewn ystyr "the ratepayer" yn adran 43, 45 neu 54 o'r Ddeddf ar y diwrnod perthnasol,

(c) pan fo'r hereditament wedi ei feddiannu gan y person y cyfeirir ato ym mharagraff (b) ar 31 Mawrth 2026, a

(d) pan na fo unrhyw ddosraniad o dan adran 44A(1)(**1**) o'r Ddeddf yn gymwys i'r hereditament nac yn cael effaith mewn perthynas â'r swm a godir.

PART 3

Case to which the prescribed rules apply

Prescribed description

6. For the purpose of section 58(2) of the Act, the case falling within the prescribed description is a defined hereditament where—

(a) the NCA is greater than the sum calculated by applying the formula—

BL + 300,

(b) the person who was the ratepayer within the meaning of section 43 or 54 of the Act on 31 March 2026 is the same person as the ratepayer within the meaning of section 43, 45 or 54 of the Act on the relevant day,

(c) the hereditament was occupied by the person referred to in paragraph (b) on 31 March 2026, and

(d) no apportionment under section 44A(1)(**1**) of the Act applies to the hereditament or has effect in relation to the chargeable amount.

(**1**) Mewnosodwyd adran 44A o'r Ddeddf gan adran 139 o Ddeddf Llywodraeth Leol a Thai 1989 a pharagraff 22 o Atodlen 5 iddi. Fe'i diwygiwyd gan adran 117(1) o Ddeddf Cyllid Llywodraeth Leol 1992 a pharagraff 62 o Atodlen 13 iddi, adran 2(1) o Ddeddf Ardrethu (Eiddo Gwag) 2007 a pharagraff 1(2), (3) a (5) o Atodlen 1 iddi, ac adran 17(1)(a) o Ddeddf Ardrethu Annomestig 2023 a pharagraff 2 o'r Atodlen iddi.

(**1**) Section 44A of the Act was inserted by section 139 of, and paragraph 22 of Schedule 5 to, the Local Government and Housing Act 1989. It was amended by section 117(1) of, and paragraph 62 of Schedule 13 to, the Local Government Finance Act 1992, section 2(1) of, and paragraph 1(2), (3) and (5) of Schedule 1 to, the Rating (Empty Properties) Act 2007, and section 17(1)(a) of, and paragraph 2 of the Schedule to, the Non-Domestic Rating Act 2023.

RHAN 4

Rheolau rhagnodedig

Rheolau ar gyfer canfod y swm a godir

7. At ddiben adran 58(3) o'r Ddeddf, mae'r swm a godir ar gyfer hereditament diffiniedig y mae rheoliad 6 yn gymwys iddo i'w gyfrifo yn unol â'r rheolau a ragnodir yn rheoliadau 8 i 12.

8. Y swm a godir ar gyfer diwrnod perthnasol yw'r swm a gyfrifir yn unol ag adran 43, 45 neu 54 o'r Ddeddf, fel y bo'n briodol, llai'r swm a gyfrifir o dan ba un bynnag o reoliadau 10 i 12 sy'n gymwys.

9. Os canlyniad gostwng y swm a godir yn unol â'r rheolau yn rheoliadau 10 i 12 yw cynhyrchu ffigur negyddol, y swm a godir yw sero.

Y flwyddyn ariannol sy'n dechrau â 1 Ebrill 2026

10. Yn y flwyddyn ariannol sy'n dechrau â 1 Ebrill 2026, gostyngir y swm a godir yn ôl swm a gyfrifir drwy ddefnyddio'r fformiwla—

$$\frac{(STG - RhS)x\ 0.67}{365}$$

Y flwyddyn ariannol sy'n dechrau â 1 Ebrill 2027

11. Yn y flwyddyn ariannol sy'n dechrau â 1 Ebrill 2027, gostyngir y swm a godir yn ôl swm a gyfrifir drwy ddefnyddio'r fformiwla—

$$\frac{(STG - RhS)x\ 0.34}{366}$$

Y flwyddyn ariannol sy'n dechrau â 1 Ebrill 2028

12. Yn y flwyddyn ariannol sy'n dechrau â 1 Ebrill 2028, gostyngir y swm a godir yn ôl sero.

PART 4

Prescribed rules

Rules for finding the chargeable amount

7. For the purpose of section 58(3) of the Act, the chargeable amount for a defined hereditament to which regulation 6 applies is to be calculated in accordance with the rules prescribed in regulations 8 to 12.

8. The chargeable amount for a relevant day is the amount calculated in accordance with section 43, 45 or 54 of the Act, as appropriate, less the amount calculated under whichever of regulations 10 to 12 applies.

9. If the result of reducing the chargeable amount in accordance with the rules in regulations 10 to 12 is to produce a negative figure, the chargeable amount is zero.

Financial year beginning with 1 April 2026

10. In the financial year beginning with 1 April 2026, the chargeable amount is reduced by an amount calculated by applying the formula—

$$\frac{(NCA - BL)x\ 0.67}{365}$$

Financial year beginning with 1 April 2027

11. In the financial year beginning with 1 April 2027, the chargeable amount is reduced by an amount calculated by applying the formula—

$$\frac{(NCA - BL)x\ 0.34}{366}$$

Financial year beginning with 1 April 2028

12. In the financial year beginning with 1 April 2028, the chargeable amount is reduced by zero.

RHAN 5

Dirymu

13. Mae Rheoliadau Ardrethu Annomestig (Symiau a Godir) (Cymru) 2022(**1**) wedi eu dirymu.

PART 5

Revocation

13. The Non-Domestic Rating (Chargeable Amounts) (Wales) Regulations 2022(**1**) are revoked.

Mark Drakeford

Ysgrifennydd y Cabinet dros Gyllid a'r Gymraeg, un o Weinidogion Cymru
17 Rhagfyr 2025

Cabinet Secretary for Finance and Welsh Language, one of the Welsh Ministers
17 December 2025

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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 Deddfau Senedd y Brenin.

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(**1**) O.S. 2022/1350 (Cy. 272).

(**1**) S.I. 2022/1350 (W. 272).

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