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 133

Rheoliadau Ardrethu Annomestig (Disgrifiad o Luosyddion Gwahaniaethol a Gwerth Lluosyddion Gwahaniaethol) (Diwygio) (Cymru) 2026

Gwnaed *4 Tachwedd 2026*

Yn dod i rym *1 Ebrill 2027*

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

2026 No. 133

The Non-Domestic Rating (Description and Value of Differential Multipliers) (Amendment) (Wales) Regulations 2026

Made *4 November 2026*

Coming into force *1 April 2027*

£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 133

ARDRETHU A PHRISIO, CYMRU

Rheoliadau Ardrethu Annomestig (Disgrifiad o Luosyddion Gwahaniaethol a Gwerth Lluosyddion Gwahaniaethol) (Diwygio) (Cymru) 2026

NODYN ESBONIADOL

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

O ran Cymru, cyfrifir y lluosydd ardrethu annomestig ar gyfer pob blwyddyn ariannol y codir swm ynglŷn â hi yn unol â Rhan A2 o Atodlen 7 i Ddeddf Cyllid Llywodraeth Leol 1988 ("Deddf 1988").

Mae'r Rheoliadau hyn yn diwygio Rheoliadau Ardrethu Annomestig (Disgrifiad o Luosyddion Gwahaniaethol) (Cymru) 2025 ("Rheoliadau 2025") drwy roi rheoliad 3(2)(b) newydd yn lle'r un presennol. Effaith y diwygiad hwn yw estyn cymhwysiad y lluosydd manwerthu (a ailenwir gan y Rheoliadau hyn y "lluosydd is") fel ei fod hefyd yn gymwys i hereditamentau lletygarwch bwyd a diod, hereditamentau llety ymwelwyr a hereditamentau hamdden penodedig fel y'u nodir gan eu disgrifiadau yn y rhestr ardrethu annomestig leol, yn ychwanegol at hereditamentau manwerthu a hereditamentau sy'n gysylltiedig â manwerthu. Bydd y lluosydd hwn yn parhau i fod yn gymwys dim ond pan fo gan yr hereditament ddisgrifiad perthnasol a gwerth ardrethol islaw £51,000.

Mae'r Rheoliadau hyn hefyd yn diwygio Rheoliadau Ardrethu Annomestig (Gwerth Lluosyddion Gwahaniaethol) (Cymru) 2026 ("Rheoliadau 2026") drwy roi "1.042" yn lle'r gwerth presennol ar gyfer gwerth N yn y fformiwla a nodir ym mharagraff A16(1) o Atodlen 7 i Ddeddf 1988 at ddibenion cyfrifo'r lluosydd uwch. Effaith hyn yw cynyddu'r lluosydd uwch ar gyfer hereditamentau y mae rheoliadau 4 a 5 o Reoliadau 2025 yn gymwys iddynt, o 2.6% i 4.2% uwchlaw y lluosydd ardrethu annomestig ar gyfer y flwyddyn ariannol berthnasol.

Mae'r Rheoliadau hyn hefyd yn rhoi cyfeiriadau at y lluosydd "is" yn lle cyfeiriadau at y lluosydd "manwerthu" yn Rheoliadau 2025 a Rheoliadau 2026, gan adlewyrchu estyn y lluosydd hwn i ystod ehangach o hereditamentau yn hytrach na dim ond i hereditamentau sy'n gysylltiedig â manwerthu. Mae'r cyfeiriad at y lluosydd "manwerthu" yn Atodlen 2 i

Reoliadau Ardrethu Annomestig (Hysbysiadau Galw am Dalu) (Cymru) 2017 (sy'n rhagnodi'r wybodaeth y mae rhaid ei chynnwys yn y nodiadau esboniadol sy'n mynd gyda hysbysiad galw am dalu) wedi ei ddiwygio yn unol â hynny i gyfeirio at y lluosydd "is".

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.

2026 Rhif 133

ARDRETHU A PHRISIO, CYMRU

Rheoliadau Ardrethu Annomestig (Disgrifiad o Luosyddion Gwahaniaethol a Gwerth Lluosyddion Gwahaniaethol) (Diwygio) (Cymru) 2026

Gwnaed	*4 Tachwedd 2026*
Yn dod i rym	*1 Ebrill 2027*

Mae Gweinidogion Cymru yn gwneud y Rheoliadau a ganlyn drwy arfer y pwerau a roddir gan adran 143A(3) o Ddeddf Cyllid Llywodraeth Leol 1988(**1**) a pharagraff A16(1)(a), (2)(b), (3) a (4)(c)(i) o Atodlen 7 a pharagraffau 1 a 2(2)(h) o Atodlen 9 iddi.

Yn unol â gweithdrefn gymeradwyo'r Senedd a gymhwysir gan adran 143A(5)(m) o'r Ddeddf honno(**2**) gosodwyd drafft o'r offeryn statudol Cymreig hwn gerbron Senedd Cymru ac fe'i cymeradwywyd ganddi drwy benderfyniad.

Enwi a dod i rym

1.—(1) Enw'r Rheoliadau hyn yw Rheoliadau Ardrethu Annomestig (Disgrifiad o Luosyddion Gwahaniaethol a Gwerth Lluosyddion Gwahaniaethol) (Diwygio) (Cymru) 2026.

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

Diwygio Rheoliadau Ardrethu Annomestig (Disgrifiad o Luosyddion Gwahaniaethol) (Cymru) 2025

2.—(1) Mae Rheoliadau Ardrethu Annomestig (Disgrifiad o Luosyddion Gwahaniaethol) (Cymru) 2025(**3**) wedi eu diwygio fel a ganlyn.

(2) Yn rheoliad 3—

(a) yn lle "manwerthu", ym mhob lle y mae'n digwydd (gan gynnwys y pennawd), rhodder "is";

(**1**) 1988 p. 41. Gweler adran 67(12A)(b) am ystyr "appropriate national authority" ac adran 146(6) am y diffiniad o "prescribed". Mewnosodwyd adran 143A gan adran 14 o Ddeddf Cyllid Llywodraeth Leol (Cymru) 2024 (dsc 6) ("Deddf 2024"). Mewnosodwyd paragraff A16 o Atodlen 7 gan adran 10 o Ddeddf 2024. Diwygiwyd paragraff 1 o Atodlen 9 gan baragraff 89(2) o Atodlen 13 i Ddeddf Tribiwnlysoedd, Llysoedd a Gorfodaeth 2007 (p. 15) a pharagraff 1(23)(a) o'r Atodlen i Ddeddf 2024. Diwygiwyd paragraff 2(2)(h) o Atodlen 9 gan baragraff 44(3) o Atodlen 5 a Rhan 2 o Atodlen 12 i Ddeddf Llywodraeth Leol a Thai 1989 (p. 42) ac adran 8(3) o Ddeddf Cyllid Llywodraeth Leol 2012 (p. 17).

(**2**) Gweler adran 37G o Ddeddf Deddfwriaeth (Cymru) 2019 (dccc 4) am ddarpariaeth ynghylch y weithdrefn sy'n gymwys i'r offeryn hwn.

(**3**) O.S. 2025/1163 (Cy. 190).

(b) ym mharagraff (2), yn lle is-baragraff (b) rhodder—

"(b) wedi eu disgrifio ar y rhestr honno fel un o'r canlynol—

(i) "bar a mangre";

(ii) "caffi a mangre";

(iii) "caffi, bar a mangre";

(iv) "caffi, siop a mangre";

(v) "sinema a mangre";

(vi) "clwb a mangre";

(vii) "neuadd gyngerdd a mangre";

(viii) "canolfan ffitrwydd a mangre";

(ix) "cwrt bwydydd a mangre";

(x) "oriel a mangre";

(xi) "tŷ llety a mangre";

(xii) "tŷ llety, bwyty a mangre";

(xiii) "campfa a mangre";

(xiv) "hostel a mangre";

(xv) "gwesty a mangre";

(xvi) "gwesty, bwyty a mangre";

(xvii) "tafarn lety a mangre";

(xviii) "ciosg a mangre";

(xix) "llyfrgell a mangre";

(xx) "amgueddfa a mangre";

(xxi) "amgueddfa, llyfrgell a mangre";

(xxii) "lleoliad cerddoriaeth a mangre";

(xxiii) "fferyllfa a mangre";

(xxiv) "swyddfa bost a mangre";

(xxv) "tafarndy a mangre";

(xxvi) "tafarndy, gwesty a mangre";

(xxvii) "tafarndy, swyddfa bost a mangre";

(xxviii) "tafarndy, bwyty a mangre";

(xxix) "tafarndy, siop a mangre";

(xxx) "bwyty a mangre";

(xxxi) "bwyty, bar a mangre";

(xxxii) "bwyty, caffi a mangre";

(xxxiii) "bwyty, siop a mangre";

(xxxiv) "siop a mangre";

(xxxv) "siop, swyddfa bost a mangre";

(xxxvi) "theatr a mangre";

(xxxvii) "bar gwin a mangre"."

Diwygio Rheoliadau Ardrethu Annomestig (Gwerth Lluosyddion Gwahaniaethol) (Cymru) 2026

3.—(1) Mae Rheoliadau Ardrethu Annomestig (Gwerth Lluosyddion Gwahaniaethol) (Cymru) 2026(**4**) wedi eu diwygio fel a ganlyn.

(2) Yn rheoliad 2—

(a) yn lle "manwerthu", yn y ddau le y mae'n digwydd (gan gynnwys y pennawd), rhodder "is";

(b) ym mharagraff (1)(b), yn lle "1.026" rhodder "1.042".

Diwygio Rheoliadau Ardrethu Annomestig (Hysbysiadau Galw am Dalu) (Cymru) 2017

4. Ym mharagraff 1 o Atodlen 2 i Reoliadau Ardrethu Annomestig (Hysbysiadau Galw am Dalu) (Cymru) 2017(**5**), yn y paragraff o'r enw "Y lluosydd ardrethu annomestig", yn lle "manwerthu" rhodder "is".

Elin Jones
Y Gweinidog Cabinet dros Gyllid, un o Weinidogion Cymru
4 Tachwedd 2026

© Hawlfraint y Goron 2026

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.

(**4**) O.S.C. 2026/39.
(**5**) O.S. 2017/113 (Cy. 39); yr offerynnau diwygio perthnasol yw O.S. 2023/3 (Cy. 2) ac O.S.C. 2026/1.

WELSH STATUTORY INSTRUMENTS

2026 No. 133

RATING AND VALUATION, WALES

The Non-Domestic Rating (Description and Value of Differential Multipliers) (Amendment) (Wales) Regulations 2026

EXPLANATORY NOTE

(This note is not part of the Regulations)

In relation to Wales, the non-domestic rating multiplier for each chargeable financial year is calculated in accordance with Part A2 of Schedule 7 to the Local Government Finance Act 1988 ("the 1988 Act").

These Regulations amend the Non-Domestic Rating (Description of Differential Multipliers) (Wales) Regulations 2025 ("the 2025 Regulations") by substituting a new regulation 3(2)(b). The effect of this amendment is to extend the application of the retail multiplier (renamed by these Regulations as the "lower multiplier") so that, in addition to retail and retail-related hereditaments, it also applies to specified food and drink hospitality, visitor accommodation and leisure hereditaments, as identified by their descriptions in the local non-domestic rating list. This multiplier will continue to apply only where the hereditament has a relevant description and a rateable value below £51,000.

These Regulations also amend the Non-Domestic Rating (Value of Differential Multipliers) (Wales) Regulations 2026 ("the 2026 Regulations") by substituting "1.042" for the value of N in the formula set out in paragraph A16(1) of Schedule 7 to the 1988 Act for the purposes of calculating the higher multiplier. This has the effect of increasing the higher multiplier for hereditaments to which regulations 4 and 5 of the 2025 Regulations apply, from 2.6% to 4.2% above the non-domestic rating multiplier for the relevant financial year.

These Regulations also substitute references to the "retail" multiplier in the 2025 Regulations and the 2026 Regulations with references to the "lower" multiplier, reflecting the extension of this multiplier to a broader range of hereditaments rather than only to retail-related hereditaments. The reference to the "retail" multiplier in Schedule 2 to the Non-Domestic Rating (Demand Notices) (Wales) Regulations 2017 (which prescribes the

information which must be included in the explanatory notes that accompany a demand notice) is amended accordingly to refer to the “lower” multiplier.

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.

2026 No. 133

RATING AND VALUATION, WALES

The Non-Domestic Rating (Description and Value of Differential Multipliers) (Amendment) (Wales) Regulations 2026

Made	*4 November 2026*
Coming into force	*1 April 2027*

The Welsh Ministers make the following Regulations in exercise of the powers conferred by section 143A(3) of, and paragraph A16(1)(a), (2)(b), (3) and (4)(c)(i) of Schedule 7 and paragraphs 1 and 2(2)(h) of Schedule 9 to, the Local Government Finance Act 1988(**1**).

In accordance with the Senedd approval procedure applied by section 143A(5)(m) of that Act(**2**) a draft of this Welsh statutory instrument was laid before, and approved by resolution of, Senedd Cymru.

Title and coming into force

1.—(1) The title of these Regulations is the Non-Domestic Rating (Description and Value of Differential Multipliers) (Amendment) (Wales) Regulations 2026.

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

Amendments to the Non-Domestic Rating (Description of Differential Multipliers) (Wales) Regulations 2025

2.—(1) The Non-Domestic Rating (Description of Differential Multipliers) (Wales) Regulations 2025(**3**) are amended as follows.

(2) In regulation 3—

(a) for “retail”, in each place it occurs (including the heading), substitute “lower”;

(**1**) 1988 c. 41. See section 67(12A)(b) for the meaning of “appropriate national authority” and section 146(6) for the definition of “prescribed”. Section 143A was inserted by section 14 of the Local Government Finance (Wales) Act 2024 (asc 6) (“the 2024 Act”). Paragraph A16 of Schedule 7 was inserted by section 10 of the 2024 Act. Paragraph 1 of Schedule 9 was amended by paragraph 89(2) of Schedule 13 to the Tribunals, Courts and Enforcement Act 2007 (c. 15) and paragraph 1(23)(a) of the Schedule to the 2024 Act. Paragraph 2(2)(h) of Schedule 9 was amended by paragraph 44(3) of Schedule 5 and Part 2 of Schedule 12 to the Local Government and Housing Act 1989 (c. 42) and section 8(3) of the Local Government Finance Act 2012 (c. 17).

(**2**) See section 37G of the Legislation (Wales) Act 2019 (anaw 4) for provision about the procedure that applies to this instrument.

(**3**) S.I. 2025/1163 (W. 190).

(b) in paragraph (2), for sub-paragraph (b) substitute—

"(b) are described on that list as one of the following—

(i) "bar and premises";

(ii) "café and premises";

(iii) "café, bar and premises";

(iv) "café, shop and premises";

(v) "cinema and premises";

(vi) "club and premises";

(vii) "concert hall and premises";

(viii) "fitness centre and premises";

(ix) "food court and premises";

(x) "gallery and premises";

(xi) "guest house and premises";

(xii) "guest house, restaurant and premises";

(xiii) "gymnasium and premises";

(xiv) "hostel and premises";

(xv) "hotel and premises";

(xvi) "hotel, restaurant and premises";

(xvii) "inn and premises";

(xviii) "kiosk and premises";

(xix) "library and premises";

(xx) "museum and premises";

(xxi) "museum, library and premises";

(xxii) "music venue and premises";

(xxiii) "pharmacy and premises";

(xxiv) "post office and premises";

(xxv) "public house and premises";

(xxvi) "public house, hotel and premises";

(xxvii) "public house, post office and premises";

(xxviii) "public house, restaurant and premises";

(xxix) "public house, shop and premises";

(xxx) "restaurant and premises";

(xxxi) "restaurant, bar and premises";

(xxxii) "restaurant, café and premises";

(xxxiii) "restaurant, shop and premises";

(xxxiv) "shop and premises";

(xxxv) "shop, post office and premises";

(xxxvi) "theatre and premises";

(xxxvii) "wine bar and premises"."

Amendments to the Non-Domestic Rating (Value of Differential Multipliers) (Wales) Regulations 2026

3.—(1) The Non-Domestic Rating (Value of Differential Multipliers) (Wales) Regulations 2026(**4**) are amended as follows.

(2) In regulation 2—

(a) for "retail", in both places it occurs (including the heading), substitute "lower";

(b) in paragraph (1)(b), for "1.026" substitute "1.042".

Amendment to the Non-Domestic Rating (Demand Notices) (Wales) Regulations 2017

4. In paragraph 1 of Schedule 2 to the Non-Domestic Rating (Demand Notices) (Wales) Regulations 2017(**5**), in the paragraph entitled "Non-domestic rating multiplier", for "retail" substitute "lower".

Elin Jones
Cabinet Minister for Finance, one of the Welsh Ministers
4 November 2026

© Crown Copyright 2026

Printed and published in the UK by The Stationery Office Limited under the authority and superintendence of Saul Nassé, Controller of His Majesty's Stationery Office and King's Printer for Wales.

(**4**) W.S.I. 2026/39.
(**5**) S.I. 2017/113 (W. 39); relevant amending instruments are S.I. 2023/3 (W. 2) and W.S.I. 2026/1.

williams lea | tso
An RRD Company

Cyhoeddwyd gan TSO (Y Llyfrfa), cwmni Williams Lea,
ac ar gael o:

Arlein
www.tsoshop.co.uk

Post, Ffôn ac E-bost
TSO
Blwch Post 29, Norwich, NR3 1GN
Archebionf ffôn/ Ymholiadau cyffredinol 0333 202 5070
E-bost: customer.services@tso.co.uk
Ffôn Testun: 0333 202 5077

Published by TSO (The Stationery Office), part of Williams Lea,
and available from:

Online
www.tsoshop.co.uk

Mail, Telephone & E-mail
TSO
PO Box 29, Norwich, NR3 1GN
Telephone orders/General enquiries: 0333 202 5070
E-mail: customer.services@tso.co.uk
Textphone: 0333 202 5077

ISBN 978-0-34-839901-1

9 780348 399011