OFFERYNNAU STATUDOL CYMRU

WELSH STATUTORY INSTRUMENTS

2025 Rhif 1163 (Cy. 190)

2025 No. 1163 (W. 190)

ARDRETHU A PHRISIO, CYMRU

RATING AND VALUATION, WALES

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

The Non-Domestic Rating (Description of Differential Multipliers) (Wales) Regulations 2025

NODYN ESBONIADOL

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

Mae paragraff A16(1) o Atodlen 7 i Ddeddf Cyllid Llywodraeth Leol 1988 ("Deddf 1988") yn darparu y caniateir pennu'r lluosydd ardrethu annomestig ar gyfer blwyddyn y codir swm ynglŷn â hi ar gyfer disgrifiad o hereditamentau ar restr ardrethu annomestig leol, neu ar gyfer swm gwerth ardrethol a ddangosir yn erbyn enw person dynodedig ar y rhestr ardrethu annomestig ganolog, mewn rheoliadau a wneir gan Weinidogion Cymru.

Mae'r Rheoliadau hyn yn pennu'r hereditamentau ar restr ardrethu annomestig leol drwy gyfeirio at y disgrifiad ohonynt a'u hystod o werthoedd ardrethol, y bydd lluosydd manwerthu a lluosydd uwch yn gymwys iddynt. Maent hefyd yn pennu'r ystod o werthoedd ardrethol a ddangosir yn erbyn enw person dynodedig ar y rhestr ardrethu annomestig ganolog y bydd lluosydd uwch yn gymwys iddynt. Bydd gwerthoedd y lluosyddion gwahaniaethol hynny yn cael eu rhagnodi gan Weinidogion Cymru mewn rheoliadau ar wahân a wneir o dan baragraff A16(3) o Atodlen 7 i Ddeddf 1988.

Pennir hereditamentau ar restr ardrethu annomestig leol y mae lluosydd manwerthu a lluosydd uwch yn gymwys iddynt drwy gymhwyso paragraff A16(1)(a), (4)(a) a (4)(c) o Atodlen 7 i Ddeddf 1988. Pennir yr ystod o werthoedd ardrethol y mae lluosydd uwch yn gymwys iddynt fel y'u dangosir yn erbyn enw person dynodedig ar y rhestr ardrethu annomestig ganolog drwy gymhwyso paragraff A16(1)(b) a (5) o Atodlen 7 i Ddeddf 1988.

EXPLANATORY NOTE

(This note is not part of the Regulations)

Paragraph A16(1) of Schedule 7 to the Local Government Finance Act 1988 ("the 1988 Act") provides that the non-domestic rating multiplier for a chargeable year for a description of hereditaments on a local non-domestic rating list, or for an amount of a rateable value shown against the name of a designated person in the central non-domestic rating list, may be specified in regulations made by the Welsh Ministers.

These Regulations specify the hereditaments on a local non-domestic rating list by reference to their description and range of rateable values, to which a retail multiplier and a higher multiplier will apply. They also specify the range of rateable values shown against the name of a designated person on the central non-domestic rating list to which a higher multiplier will apply. The values of those differential multipliers will be prescribed by the Welsh Ministers in separate regulations made under paragraph A16(3) of Schedule 7 to the 1988 Act.

Hereditaments on a local non-domestic rating list to which a retail multiplier and a higher multiplier apply are specified by application of paragraph A16(1)(a), (4)(a) and (4)(c) of Schedule 7 to the 1988 Act. The range of rateable values to which a higher multiplier applies as shown against the name of a designated person on the central non-domestic rating list are specified by application of paragraph A16(1)(b) and (5) of Schedule 7 to the 1988 Act.

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.

2025 Rhif 1163 (Cy. 190)

ARDRETHU A PHRISIO, CYMRU

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

Gwnaed *5 Tachwedd 2025*

Yn dod i rym *1 Ebrill 2026*

Mae Gweinidogion Cymru yn gwneud y Rheoliadau a ganlyn drwy arfer y pwerau a roddir iddynt gan baragraff A16(1) a (5) o Atodlen 7 i Ddeddf Cyllid Llywodraeth Leol 1988(**1**).

Yn unol ag adran 143A(5)(m) o'r Ddeddf honno, gosodwyd drafft o'r offeryn hwn gerbron Senedd Cymru ac fe'i cymeradwywyd ganddi drwy benderfyniad(**2**).

Enwi a dod i rym

1.—(1) Enw'r Rheoliadau hyn yw Rheoliadau Ardrethu Annomestig (Disgrifiad o Luosyddion Gwahaniaethol) (Cymru) 2025.

(2) Daw'r Rheoliadau hyn i rym ar 1 Ebrill 2026.

Dehongli

2. Yn y Rheoliadau hyn—

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

(**1**) 1988 p. 41. Mewnosodwyd paragraff A16 o Atodlen 7 gan adran 10 o Ddeddf Cyllid Llywodraeth Leol (Cymru) 2024 (dsc 6).
(**2**) Mewnosodwyd adran 143A(5)(m) gan adran 14 o Ddeddf Cyllid Llywodraeth Leol (Cymru) 2024.

2025 No. 1163 (W. 190)

RATING AND VALUATION, WALES

The Non-Domestic Rating (Description of Differential Multipliers) (Wales) Regulations 2025

Made *5 November 2025*

Coming into force *1 April 2026*

The Welsh Ministers make the following Regulations in exercise of the powers conferred on them by paragraph A16(1) and (5) of Schedule 7 to the Local Government Finance Act 1988(**1**).

In accordance with section 143A(5)(m) of that Act, a draft of this instrument has been laid before and approved by resolution of Senedd Cymru(**2**).

Title and coming into force

1.—(1) The title of these Regulations is the Non-Domestic Rating (Description of Differential Multipliers) (Wales) Regulations 2025.

(2) These Regulations come into force on 1 April 2026.

Interpretation

2. In these Regulations—

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

(**1**) 1988 c. 41. Paragraph A16 of Schedule 7 was inserted by section 10 of the Local Government Finance (Wales) Act 2024 (asc 6).
(**2**) Section 143A(5)(m) was inserted by section 14 of the Local Government Finance (Wales) Act 2024.

mae i "diwrnod y codir swm ynglŷn ag ef" 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 restr ganolog, yr ystyr a roddir i "chargeable day" yn adran 54(3) o'r Ddeddf;

ystyr "gwerth ardrethol" ("*rateable value*") yw'r gwerth a gyfrifir o dan Atodlen 6 i'r Ddeddf(**1**);

mae i "hereditament" yr ystyr a roddir i "hereditament" yn adran 64 o'r Ddeddf(**2**);

ystyr "rhestr ganolog" ("*central list*") yw rhestr a lunnir ac a gedwir o dan adran 52ZA o'r Ddeddf(**3**);

ystyr "rhestr leol" ("*local list*") yw rhestr a lunnir ac a gedwir o dan adran 41ZA o'r Ddeddf(**4**).

"central list" ("*rhestr ganolog*") means a list compiled and maintained under section 52ZA of the Act(**1**);

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

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

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

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

"hereditament" ("*hereditament*") has the meaning given in section 64 of the Act(**2**);

"local list" ("*rhestr leol*") means a list compiled and maintained under section 41ZA of the Act(**3**);

"rateable value" ("*gwerth ardrethol*") means the value calculated under Schedule 6 to the Act(**4**).

Disgrifiad o luosydd manwerthu

3.—(1) At ddibenion paragraff A16(1)(a) o Atodlen 7 i'r Ddeddf, mae lluosydd manwerthu.

(2) Mae'r lluosydd manwerthu yn gymwys i hereditamentau ar restr leol sydd ar y diwrnod y codir swm ynglŷn ag ef o dan sylw—

(a) â gwerth ardrethol o lai na £51,000, a

(b) wedi eu disgrifio ar y rhestr honno fel—

(i) "ciosg a mangre",

(ii) "fferyllfa a mangre",

(iii) "swyddfa bost a mangre",

(iv) "siop a mangre", neu

(v) "siop, swyddfa bost a mangre".

Description of retail multiplier

3.—(1) For the purposes of paragraph A16(1)(a) of Schedule 7 to the Act, there is a retail multiplier.

(2) The retail multiplier applies to hereditaments on a local list that on the chargeable day concerned—

(a) have a rateable value of less than £51,000, and

(b) are described on that list as—

(i) "kiosk and premises",

(ii) "pharmacy and premises",

(iii) "post office and premises",

(iv) "shop and premises", or

(v) "shop, post office and premises".

(**1**) Diwygiwyd Atodlen 6 gan baragraff 38 o Atodlen 5 i Ddeddf Llywodraeth Leol a Thai 1989 (p. 42), adran 1(2) a (3) o Ddeddf Ardrethu (Prisio) 1999 (p. 6), adran 14(1)(c)(i) o Ddeddf Ardrethu Annomestig 2023 (p. 53) a pharagraff 1(22) o'r Atodlen i Ddeddf Cyllid Llywodraeth Leol (Cymru) 2024; mae offerynnau diwygio eraill ond nid yw'r un ohonynt yn berthnasol i'r Rheoliadau hyn.

(**2**) Diwygiwyd adran 64 gan adran 66 o Ddeddf Llywodraeth Leol 2003 (p. 26), paragraff 13 o'r Atodlen i Ddeddf Cyllid Llywodraeth Leol (Cymru) 2024 a pharagraff 2 o Atodlen 10 i Ddeddf Cyllid Llywodraeth Leol 1992 (p. 14); mae offerynnau diwygio eraill ond nid yw'r un ohonynt yn berthnasol i'r Rheoliadau hyn.

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

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

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

(**2**) Section 64 was amended by section 66 of the Local Government Act 2003 (c. 26), paragraph 13 of the Schedule to the Local Government Finance (Wales) Act 2024 and paragraph 2 of Schedule 10 to the Local Government Finance Act 1992 (c. 14); there are other amending instruments but none is relevant to these Regulations.

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

(**4**) Schedule 6 was amended by paragraph 38 of Schedule 5 to the Local Government and Housing Act 1989 (c. 42), section 1(2) and (3) of the Rating (Valuation) Act 1999 (c. 6), section 14(1)(c)(i) of the Non-Domestic Rating Act 2023 (c. 53) and paragraph 1(22) of the Schedule to the Local Government Finance (Wales) Act 2024; there are other amending instruments but none is relevant to these Regulations.

Disgrifiad o luosydd uwch

4.—(1) At ddibenion paragraff A16(1)(a) o Atodlen 7 i'r Ddeddf, mae lluosydd uwch.

(2) Mae'r lluosydd uwch yn gymwys i hereditamentau ar restr leol sydd ar y diwrnod y codir swm ynglŷn ag ef o dan sylw—

(a) â gwerth ardrethol o fwy na £100,000, a

(b) heb eu disgrifio ar y rhestr honno fel—

(i) "gorsaf ambiwlans a mangre",

(ii) "sefydliad amddiffyn cynorthwyol a mangre",

(iii) "mynwent a mangre",

(iv) "coleg a mangre",

(v) "amlosgfa a mangre",

(vi) "gorsaf dân a mangre",

(vii) "canolfan iechyd a mangre",

(viii) "ysbyty a mangre",

(ix) "llys barn a mangre",

(x) "canolfan hamdden a mangre",

(xi) "llyfrgell a mangre",

(xii) "amgueddfa a mangre",

(xiii) "gorsaf heddlu a mangre",

(xiv) "carchar a mangre",

(xv) "ysgol a mangre",

(xvi) "canolfan chwaraeon a mangre",

(xvii) "meddygfa a mangre",

(xviii) "pwll nofio a mangre", neu

(xix) "prifysgol a mangre".

5.—(1) At ddibenion paragraff A16(1)(b) o Atodlen 7 i'r Ddeddf, mae lluosydd uwch.

(2) Mae'r lluosydd uwch yn gymwys i hereditamentau ar y rhestr ganolog sydd â gwerth ardrethol o fwy na £100,000.

Description of higher multiplier

4.—(1) For the purposes of paragraph A16(1)(a) of Schedule 7 to the Act, there is a higher multiplier.

(2) The higher multiplier applies to hereditaments on a local list that on the chargeable day concerned—

(a) have a rateable value of more than £100,000, and

(b) are not described on that list as—

(i) "ambulance station and premises",

(ii) "auxiliary defence establishment and premises",

(iii) "cemetery and premises",

(iv) "college and premises",

(v) "crematorium and premises",

(vi) "fire station and premises",

(vii) "health centre and premises",

(viii) "hospital and premises",

(ix) "law court and premises",

(x) "leisure centre and premises",

(xi) "library and premises",

(xii) "museum and premises",

(xiii) "police station and premises",

(xiv) "prison and premises",

(xv) "school and premises",

(xvi) "sports centre and premises",

(xvii) "surgery and premises",

(xviii) "swimming pool and premises", or

(xix) "university and premises".

5.—(1) For the purposes of paragraph A16(1)(b) of Schedule 7 to the Act, there is a higher multiplier.

(2) The higher multiplier applies to hereditaments on the central list that have a rateable value of more than £100,000.

Mark Drakeford

Ysgrifennydd y Cabinet dros Gyllid a'r Gymraeg, un o Weinidogion Cymru
5 Tachwedd 2025

Cabinet Secretary for Finance and Welsh Language, one of the Welsh Ministers
5 November 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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