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 15

Rheoliadau Ardrethu Annomestig (Darparu Gwybodaeth am Newidiadau mewn Amgylchiadau) (Cymru) 2026

Gwnaed *21 Ionawr 2026*

Yn dod i rym yn unol â rheoliad 1(2) a (3)

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. 15

The Non-Domestic Rating (Provision of Information About Changes of Circumstances) (Wales) Regulations 2026

Made *21 January 2026*

Coming into force in accordance with regulation 1(2) and (3)

£8.90

OFFERYNNAU STATUDOL CYMRU

2026 Rhif 15

ARDRETHU A PHRISIO, CYMRU

Rheoliadau Ardrethu Annomestig (Darparu Gwybodaeth am Newidiadau mewn Amgylchiadau) (Cymru) 2026

NODYN ESBONIADOL

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

Mae'r Rheoliadau hyn yn gosod dyletswydd ar berson ("P") i ddarparu gwybodaeth i awdurdodau bilio pan fydd P yn dod yn dalwr ardrethi hereditament neu pan fydd newidiadau penodol yn digwydd mewn perthynas â meddiannaeth hereditament y mae P yn dalwr ardrethi arno (y "ddyletswydd gwybodaeth hysbysadwy"). Mae'r Rheoliadau hefyd yn darparu ar gyfer system o gosbau am fethu â chydymffurfio â'r ddyletswydd honno a gweithdrefnau ar gyfer adolygu cosbau ac apelio yn erbyn cosbau.

Mae rheoliad 3 yn darparu bod rhaid i P hysbysu'r awdurdod bilio perthnasol am y newidiadau a ganlyn, ynghyd â'r dyddiad y digwyddodd hynny—

- Pan fydd newid yn hunaniaeth P. Mae hyn yn golygu bod rhaid i P hysbysu'r awdurdod bilio mai P yw'r talwr ardrethi newydd ar gyfer yr hereditament;
- Pan fydd P yn dod yn feddiannydd ac yr oedd yr hereditament heb ei feddiannu yn union cyn y newid. Mae hyn yn golygu bod rhaid i P hysbysu'r awdurdod bilio os yw P yn meddiannu'r hereditament a oedd heb ei feddiannu yn flaenorol (pa un a oedd P eisoes yn dalwr ardrethi fel perchennog yr hereditament heb ei feddiannu ai peidio);
- Pan fydd person yn peidio â bod yn feddiannydd a bod yr hereditament heb ei feddiannu yn union ar ôl y newid. Mae hyn yn golygu, pan fo P yn berchennog ar yr hereditament heb ei feddiannu (pa un a oedd P eisoes yn dalwr ardrethi fel y meddiannydd blaenorol ai peidio), rhaid i P hysbysu'r awdurdod bilio nad yw'n cael ei feddiannu mwyach.

Rhaid i P gydymffurfio â'r ddyletswydd gwybodaeth hysbysadwy o fewn 60 o ddiwrnodau ar ôl i'r newid perthnasol ddigwydd.

Mae rheoliad 4 yn gwneud darpariaeth ynghylch gosod cosbau ariannol. Pan fo P neu dalwr ardrethi blaenorol yn methu â chydymffurfio â'r ddyletswydd gwybodaeth hysbysadwy

o fewn y cyfnod a bennwyd, caniateir gosod cosb sifil o £500 ar y person hwnnw. Pan fo'r person hwnnw'n gwneud datganiad anwir yn fwriadol neu'n ddi-hid wrth honni cydymffurfio â'r ddyletswydd gwybodaeth hysbysadwy, byddant yn agored ar euogfarn ddiannod i ddirwy nad yw'n fwy na lefel 3 ar y raddfa safonol. Mae'r rheoliad hwn hefyd yn ymdrin â materion mewn perthynas ag adennill y gosb sifil.

Mae rheoliad 5 yn gwneud darpariaeth ynghylch yr wybodaeth y mae rhaid ei chynnwys mewn hysbysiad sy'n gosod cosbau o'r fath ("hysbysiad cosb").

Mae rheoliadau 6 i 8 yn nodi'r gweithdrefnau ar gyfer adolygu hysbysiadau cosb a'u cyflwyno, gan gynnwys y gofyniad bod rhaid i awdurdodau bilio gyflwyno hysbysiad cosb pellach pan fo swm y gosb wedi ei leihau neu ei ddileu yn llawn.

Mae rheoliad 9 yn gwneud darpariaeth ynghylch apelio yn erbyn hysbysiad cosb neu hysbysiad cosb pellach.

Mae rheoliad 10 yn diwygio Rheoliadau Ardrethu Annomestig (Hysbysiadau Galw am Dalu) (Cymru) 2017 mewn perthynas â'r wybodaeth ragnodedig y mae rhaid ei chynnwys mewn hysbysiad galw am dalu a ddyroddir i dalwr ardrethi. Bydd y diwygiadau yn ei gwneud yn ofynnol i hysbysiadau galw am dalu gynnwys gwybodaeth sy'n atgoffa talwyr ardrethi am y ddyletswydd gwybodaeth hysbysadwy.

Mae rheoliad 11 yn diwygio Rheoliadau Ardrethu Annomestig (Newid Rhestrau ac Apelau) (Cymru) 2023 i sicrhau bod darpariaethau perthnasol y Rheoliadau hynny'n gymwys mewn perthynas ag apelau a ddygir yn erbyn hysbysiadau cosb o dan y Rheoliadau hyn, ar wahân i'r diwygiad yn rheoliad 11(3)(b), sy'n sicrhau y caniateir cynnwys awdurdod bilio yn barti i apêl a ddygwyd o dan ddarpariaethau penodol yn Atodlen 9 i Ddeddf Cyllid Llywodraeth Leol 1988.

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 15

ARDRETHU A PHRISIO, CYMRU

Rheoliadau Ardrethu Annomestig (Darparu Gwybodaeth am Newidiadau mewn Amgylchiadau) (Cymru) 2026

Gwnaed *21 Ionawr 2026*

Yn dod i rym yn unol â rheoliad 1(2) a (3)

Mae Gweinidogion Cymru yn gwneud y Rheoliadau a ganlyn drwy arfer y pwerau a roddir i'r Ysgrifennydd Gwladol gan baragraffau 1 ac 11(1A) o Atodlen 11 i Ddeddf Cyllid Llywodraeth Leol 1988(**1**) ac a freiniwyd bellach ynddynt hwy(**2**), ac wrth arfer y pwerau a roddir iddynt gan adran 143A(3) o'r Ddeddf honno, a pharagraff 6AA(1) i (5) o Atodlen 9 iddi(**3**), ac adran 173(1)(a) o Ddeddf Llywodraeth Leol ac Etholiadau (Cymru) 2021(**4**).

Yn unol â gweithdrefn gymeradwyo'r Senedd a gymhwysir gan adran 143A(5)(n) o Ddeddf Cyllid Llywodraeth Leol 1988(**5**) gosodwyd drafft o'r offeryn statudol Cymreig hwn gerbron Senedd Cymru ac fe'i cymeradwywyd drwy benderfyniad.

RHAN 1

Cyffredinol

Enwi a dod i rym

1.—(1) Enw'r Rheoliadau hyn yw Rheoliadau Ardrethu Annomestig (Darparu Gwybodaeth am Newidiadau mewn Amgylchiadau) (Cymru) 2026.

(2) Daw rheoliadau 1 a 10 i rym ar 31 Ionawr 2026.

(3) Daw rheoliadau 2 i 9 ac 11 i rym ar 1 Ebrill 2026.

(**1**) 1988 p. 41. Diwygiwyd paragraff 1 o Atodlen 11 gan baragraff 88(1) o Atodlen 13 i Ddeddf Cyllid Llywodraeth Leol 1992 (p. 14) a pharagraff 4(a) o Atodlen 15 i Ddeddf Llywodraeth Leol a Chynnwys y Cyhoedd mewn Iechyd 2007 (p. 28). Mewnosodwyd a diwygiwyd paragraff 11(1A) o Atodlen 11 gan baragraffau 13(3)(b) a 18(2)(b), yn y drefn honno, o'r Atodlen i Ddeddf Cyllid Llywodraeth Leol (Cymru) 2024 (dsc 6).

(**2**) Trosglwyddwyd swyddogaethau'r Ysgrifennydd Gwladol, i'r graddau yr oeddent yn arferadwy o ran Cymru, i Gynulliad Cenedlaethol Cymru gan erthygl 2 o Orchymyn Cynulliad Cenedlaethol Cymru (Trosglwyddo Swyddogaethau) 1999 (O.S. 1999/672), ac Atodlen 1 iddo. Mae'r swyddogaethau hyn bellach yn arferadwy gan Weinidogion Cymru yn rhinwedd adran 162 o Ddeddf Llywodraeth Cymru 2006 (p. 32) a pharagraff 30 o Atodlen 11 iddi.

(**3**) Mewnosodwyd adran 143A gan adran 14 o Ddeddf Cyllid Llywodraeth Leol (Cymru) 2024. Mewnosodwyd paragraff 6AA o Atodlen 9 gan adran 152(2) o Ddeddf Llywodraeth Leol ac Etholiadau (Cymru) 2021 (dsc 1).

(**4**) 2021 dsc 1.

(**5**) Gweler hefyd adran 40 o Ddeddf Deddfwriaeth (Cymru) 2019 (dccc 4) am ddarpariaeth ynghylch y weithdrefn sy'n gymwys i'r offeryn hwn.

Dehongli

2. Yn y Rheoliadau hyn—

ystyr "awdurdod bilio" ("*billing authority*") yw cyngor sir neu gyngor bwrdeistref sirol yng Nghymru;

ystyr "Cronfa Gyfunol Cymru" ("*Welsh Consolidated Fund*") yw'r gronfa a sefydlwyd gan adran 117 o Ddeddf Llywodraeth Cymru 2006(**6**);

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

mae i "hereditament" yr ystyr a roddir i "hereditament" gan adran 64 o'r Ddeddf(**7**);

mae i "meddiannydd" yr ystyr a roddir i "occupier" gan adran 65 o'r Ddeddf(**8**);

ystyr "P" ("*P*") yw person sy'n dalwr ardrethi o ran hereditament ar restr leol mewn cysylltiad â blwyddyn ariannol drethadwy;

mae i "perchennog" yr ystyr a roddir i "owner" gan adran 65 o'r Ddeddf;

ystyr "rhestr leol" ("*local list*") yw rhestr a lunnir ac a gynhelir yn unol ag adran 41ZA o'r Ddeddf(**9**);

ystyr "talwr ardrethi" ("*ratepayer*"), fel y mae'n gymwys i hereditament, yw'r meddiannydd neu, os nad yw'r hereditament wedi ei feddiannu, y perchennog.

RHAN 2

Darparu gwybodaeth a gosod cosbau

Dyletswydd i ddarparu gwybodaeth i awdurdodau bilio yn dilyn newid mewn amgylchiadau

3.—(1) Rhaid i P, o fewn y cyfnod hysbysu, ddarparu gwybodaeth hysbysadwy yn ysgrifenedig i'r awdurdod bilio sy'n gyfrifol am gynnal y rhestr leol lle dangosir yr hereditament.

(2) "Gwybodaeth hysbysadwy" yw—

(a) cadarnhad bod un neu ragor o'r newidiadau mewn amgylchiadau a bennir ym mharagraff (3) wedi digwydd, a

(b) y dyddiad y digwyddodd y newid neu'r newidiadau mewn amgylchiadau.

(3) Mae newid mewn amgylchiadau yn digwydd—

(a) pan fo newid yn hunaniaeth P;

(b) pan fo P yn dod yn feddiannydd ac yr oedd yr hereditament heb ei feddiannu yn union cyn meddiannaeth P;

(c) pan fo person yn peidio â bod yn feddiannydd a bod yr hereditament heb ei feddiannu yn union ar ôl y newid mewn meddiannaeth.

(**6**) 2006 p. 32.

(**7**) Diwygiwyd adran 64 gan baragraff 2 o Atodlen 10 i Ddeddf Cyllid Llywodraeth Leol 1992, Atodlen 4 i Ddeddf Llywodraeth Leol ac Ardrethu 1997 (p. 29), adran 66 o Ddeddf Llywodraeth Leol 2003 (p. 26) a pharagraff 1(13) o'r Atodlen i Ddeddf Cyllid Llywodraeth Leol (Cymru) 2024. Mae diwygiadau eraill nad ydynt yn berthnasol i'r offeryn hwn.

(**8**) Diwygiwyd adran 65 gan baragraff 34 o Atodlen 5 i Ddeddf Llywodraeth Leol a Thai 1989 (p. 42) ac adran 2(3) o Ddeddf Llywodraeth Leol ac Ardrethu 1997, ac Atodlen 4 iddi.

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

(4) Y “cyfnod hysbysu” yw’r cyfnod o 60 o ddiwrnodau sy’n dechrau â’r diwrnod y mae’r newid a bennir ym mharagraff (3) yn digwydd.

Cosbau

4.—(1) Pan fo person yn methu â darparu’r wybodaeth hysbysadwy y mae’n ofynnol ei darparu o dan reoliad 3 o fewn y cyfnod hysbysu yn rheoliad 3(4), caiff yr awdurdod bilio osod cosb ariannol ar y person hwnnw.

(2) Caniateir gosod cosb a osodir o dan y rheoliad hwn ar berson nad ydyw, ar yr adeg y gosodir y gosb, mwyach yn dalwr ardrethi at ddibenion rheoliad 3.

(3) Y gosb a osodir o dan baragraff (1) yw £500.

(4) Rhaid i unrhyw swm sy’n dod i law’r awdurdod bilio drwy gosb o dan baragraff (1) gael ei dalu i Gronfa Gyfunol Cymru.

(5) Caiff yr awdurdod bilio adennill unrhyw gosb sydd heb ei thalu a osodir o dan baragraff (1) fel dyled sifil sy’n ddyledus i’r awdurdod.

(6) Ond ni chaniateir gwneud hawliad i adennill unrhyw gosb o’r fath—

(a) tan ddiwedd y cyfnod ar gyfer gofyn am adolygiad o dan reoliad 6(2),

(b) os gofynnir am adolygiad o dan reoliad 6(2), hyd nes y penderfynir ar yr adolygiad, neu

(c) os gwneir apêl o dan reoliad 9, hyd nes y penderfynir ar yr apêl.

(7) Pan fo’r person yn darparu gwybodaeth hysbysadwy gan honni cydymffurfio â’r Rheoliadau hyn sy’n anwir mewn manylyn perthnasol yn fwriadol neu’n ddi-hid, mae’r person yn agored ar euogfarn ddiannod i ddirwy nad yw’n fwy na lefel 3 ar y raddfa safonol.

Gwybodaeth mewn hysbysiadau cosb

5. Pan fo awdurdod bilio yn gosod cosb o dan reoliad 4(1), rhaid iddo gyflwyno hysbysiad (“hysbysiad cosb”) yn unol â rheoliad 8 i’r person sy’n datgan—

(a) swm y gosb,

(b) y rhesymau dros osod y gosb,

(c) sut y caniateir i’r taliad gael ei wneud,

(d) y cyfnod y mae rhaid talu o’i fewn, na chaiff fod yn llai na 21 o ddiwrnodau gan ddechrau â dyddiad yr hysbysiad cosb,

(e) hawliau’r person i ofyn am adolygiad o’r gosb, ac i apelio yn ei herbyn, ac

(f) canlyniadau peidio â thalu.

Cosbau: adolygiadau

6.—(1) Mae’r rheoliad hwn yn gymwys pan fo hysbysiad cosb wedi ei gyflwyno i berson o dan reoliad 5.

(2) Caiff y person ofyn am adolygiad o osod y gosb neu swm y gosb drwy wneud cais yn ysgrifenedig i’r awdurdod bilio o fewn y cyfnod o 30 o ddiwrnodau sy’n dechrau â dyddiad yr hysbysiad cosb.

(3) Wrth ofyn am adolygiad rhaid cynnwys datganiad o’r rhesymau pam fo’r person yn anghytuno â gosod y gosb neu ei swm.

(4) Rhaid i’r adolygiad ddod i’r casgliad fod y gosb i’w—

(a) cadarnhau,

(b) lleihau, neu

(c) dileu yn llawn.

(5) Rhaid i'r awdurdod bilio hysbysu'r person yn ysgrifenedig am gasgliadau'r adolygiad a'i resymeg o fewn y cyfnod o 30 o ddiwrnodau sy'n dechrau â'r diwrnod y gofynnwyd am yr adolygiad o dan baragraff (2).

(6) Pan fo adolygiad yn ofynnol o dan y rheoliad hwn, ond nad yw'r awdurdod bilio yn hysbysu'r person am gasgliad yr adolygiad o fewn y cyfnod a bennir ym mharagraff (5), bernir bod yr awdurdod bilio wedi hysbysu'r person bod y gosb wedi ei chadarnhau.

(7) Pan fo'r adolygiad yn dod i'r casgliad bod swm y gosb i'w leihau neu ei ddileu o dan baragraff (4)(b) neu (c) yn y drefn honno, rhaid i'r awdurdod bilio—

(a) cyflwyno hysbysiad cosb pellach i'r person sy'n cynnwys swm diwygiedig y gosb yn unol â rheoliadau 7 ac 8, a

(b) ad-dalu'r person gydag unrhyw swm cosb a ordalwyd, ar ôl addasu swm diwygiedig y gosb drwy gyfeirio at y swm hwnnw a ordalwyd, o fewn y cyfnod o 21 o ddiwrnodau sy'n dechrau â dyddiad yr hysbysiad cosb pellach.

Gwybodaeth mewn hysbysiadau cosb pellach

7. Rhaid i'r hysbysiad cosb pellach a gyflwynir o dan reoliad 6(7)(a) ddatgan—

(a) swm diwygiedig y gosb;

(b) pan fo'n gymwys—

(i) sut y caniateir i'r taliad gael ei wneud,

(ii) y cyfnod y mae rhaid talu o'i fewn, na chaiff fod yn llai na 21 o ddiwrnodau gan ddechrau â dyddiad yr hysbysiad cosb pellach, a

(iii) canlyniadau peidio â thalu;

(c) hawl y person i apelio yn erbyn yr hysbysiad cosb pellach.

Cyflwyno hysbysiadau

8.—(1) Rhoddir hysbysiad cosb neu hysbysiad cosb pellach yn ddilys i berson os—

(a) yw wedi ei ddanfon â llaw i'r person,

(b) yw wedi ei ddanfon i'r person ym mhriod gyfeiriad y person,

(c) yw wedi ei anfon i briod gyfeiriad y person drwy'r post, neu

(d) yw wedi ei anfon at y person drwy gyfathrebiad electronig.

(2) Mae'r hysbysiad cosb neu hysbysiad cosb pellach i'w drin fel pe bai wedi ei ddanfon â llaw o dan baragraff (1)(a)—

(a) yn achos corff corfforedig, os yw'n cael ei ddanfon â llaw i ysgrifennydd neu glerc y corff;

(b) yn achos partneriaeth, os yw'n cael ei ddanfon â llaw i bartner neu berson a chanddo reolaeth dros fusnes y bartneriaeth neu sy'n rheoli busnes y bartneriaeth.

(3) At ddibenion paragraff (1)(b) ac (c), priod gyfeiriad y person yw—

(a) yn achos corff corfforedig, cyfeiriad swyddfa gofrestredig neu brif swyddfa'r corff;

(b) yn achos partneriaeth, cyfeiriad prif swyddfa'r bartneriaeth;

(c) mewn unrhyw achos arall, cyfeiriad hysbys olaf y person.

(4) Yn y rheoliad hwn, mae i "cyfathrebiad electronig" yr ystyr a roddir i "electronic communication" gan adran 15(1) o Ddeddf Cyfathrebiadau Electronig 2000(**10**).

(5) Gweler adran 233 o Ddeddf Llywodraeth Leol 1972(**11**) ar gyfer darpariaeth ychwanegol am y dulliau y caiff awdurdodau bilio gyflwyno dogfennau drwyddynt.

Cosbau: apelau

9. Pan fo awdurdod bilio wedi cadarnhau neu leihau'r gosb yn unol â rheoliad 6(4)(a) neu (b), neu pan fernir ei fod wedi ei chadarnhau o dan reoliad 6(6), caiff y person apelio yn erbyn yr hysbysiad cosb neu'r hysbysiad cosb pellach i dribiwnlys prisio a sefydlwyd o dan baragraff 1 o Atodlen 11 i'r Ddeddf, yn unol â Rheoliadau Ardrethu Annomestig (Newid Rhestrau ac Apelau) (Cymru) 2023(**12**).

RHAN 3

Diwygiadau canlyniadol i is-ddeddfwriaeth

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

10. Yn Atodlen 1 (materion i'w cynnwys mewn hysbysiadau galw am dalu) i Reoliadau Ardrethu Annomestig (Hysbysiadau Galw am Dalu) (Cymru) 2017(**13**), ar ôl paragraff 6 mewnosoder—

"7. Rhaid i'r hysbysiad galw am dalu gynnwys y paragraffau a ganlyn—

"Mae Rheoliadau Ardrethu Annomestig (Darparu Gwybodaeth am Newidiadau mewn Amgylchiadau) (Cymru) 2026 yn ei gwneud yn ofynnol i dalwr ardrethi ar gyfer yr hereditament perthnasol a ddangosir mewn rhestr ardrethu annomestig leol hysbysu'r awdurdod bilio pan fydd newidiadau penodol mewn amgylchiadau yn digwydd. Rhaid i chi hysbysu'r awdurdod bilio am y dyddiad y digwyddodd unrhyw un neu ragor o'r newidiadau a ganlyn, o fewn y cyfnod o 60 o ddiwrnodau i'r dyddiad hwnnw—

(a) daethoch yn dalwr ardrethi'r eiddo,

(b) mae'r eiddo wedi ei feddiannu ac roedd heb ei feddiannu (yn wag) yn flaenorol, neu

(c) mae'r eiddo wedi peidio â chael ei feddiannu (wedi dod yn wag).

Gall methu â chydymffurfio â'r gofyniad hwn arwain at atebolrwydd i ddirwy o £500. Gall darparu gwybodaeth sy'n anwir mewn manylyn perthnasol arwain at fod yn agored ar euogfarn ddiannod i ddirwy nad yw'n fwy na lefel 3 ar y raddfa safonol.""

(**10**) 2000 p. 7. Diwygiwyd adran 15(1) gan baragraff 158 o Atodlen 17 i Ddeddf Cyfathrebu 2003 (p. 21).
(**11**) 1972 p. 70. Nid oes diwygiadau perthnasol.
(**12**) O.S. 2023/350 (Cy. 51), a ddiwygiwyd gan O.S. 2024/998 (Cy. 169); mae offerynnau diwygio eraill ond nid yw'r un ohonynt yn berthnasol.
(**13**) O.S. 2017/113 (Cy. 39), y mae diwygiadau iddo nad ydynt yn berthnasol i'r offeryn hwn.

Diwygio Rheoliadau Ardrethu Annomestig (Newid Rhestrau ac Apelau) (Cymru) 2023

11.—(1) Mae Rheoliadau Ardrethu Annomestig (Newid Rhestrau ac Apelau) (Cymru) 2023 wedi eu diwygio fel a ganlyn.

(2) Yn rheoliad 2(1) (dehongli: cyffredinol)—

(a) yn y diffiniad o "apêl"—

(i) ym mharagraff (d) hepgorer "(a elwir yn y Rheoliadau hyn yn "apêl yn erbyn gosod cosb Atodlen 9")";

(ii) ar ôl paragraff (d) mewnosoder—

"(e) rheoliadau a wneir o dan baragraff 6AA o Atodlen 9 i'r Ddeddf;";

(b) yn y diffiniad o "apêl yn erbyn gosod cosb"—

(i) ym mharagraff (a), yn lle "cosb Atodlen 9," a'r "neu" ar ei ôl, rhodder "cosb o dan baragraff 5C o Atodlen 9 i'r Ddeddf,";

(ii) ar ôl paragraff (a) mewnosoder—

"(aa) apêl yn erbyn gosod cosb neu ei swm o dan reoliadau a wneir o dan baragraff 6AA o Atodlen 9 i'r Ddeddf, neu";

(c) yn lle'r diffiniad o "cosb Atodlen 9" rhodder—

"ystyr "cosb Atodlen 9" ("*Schedule 9 penalty*") yw cosb a osodir o dan—

(a) paragraff 5A o Atodlen 9 i'r Ddeddf, neu

(b) rheoliadau a wneir o dan baragraff 6AA o Atodlen 9 i'r Ddeddf;".

(3) Yn rheoliad 2(3)—

(a) yn is-baragraff (a) hepgorer "neu apêl yn erbyn gosod cosb Atodlen 9";

(b) ar ôl is-baragraff (a) mewnosoder—

"(aa) pan fo apêl yn cael ei gwneud yn erbyn gosod cosb Atodlen 9, yr awdurdod perthnasol neu'r SP y mae ei hysbysiad yn destun yr apêl;".

(4) Yn rheoliad 32 (apelau yn erbyn hysbysiadau cwblhau neu yn erbyn gosod cosbau Atodlen 9)—

(a) ym mharagraff (1), ar ôl "neu yn erbyn gosod cosb" mewnosoder "o dan baragraff 5A o Atodlen 9 i'r Ddeddf";

(b) ar ôl paragraff (1) mewnosoder—

"(1A) Rhaid i berson sy'n dymuno apelio yn erbyn gosod cosb neu ei swm o dan reoliadau a wneir o dan baragraff 6AA o Atodlen 9 i'r Ddeddf gyflwyno hysbysiad o apêl i TPC fel ei fod yn dod i law o fewn y cyfnod o 30 o ddiwrnodau sy'n dechrau â'r diwrnod y mae'r awdurdod bilio yn hysbysu, neu y bernir ei fod wedi hysbysu, yr apelydd am gasgliadau'r adolygiad a gynhaliwyd yn unol â rheoliad 6 o Reoliadau Ardrethu Annomestig (Darparu Gwybodaeth am Newidiadau mewn Amgylchiadau) (Cymru) 2026.";

(c) ym mharagraff (2)—

(i) yn is-baragraff (a), yn lle "hysbysiad cosb" rhodder "hysbysiad bod y gosb wedi ei gosod";

(ii) yn is-baragraff (b), ar y dechrau mewnosoder "pan fo'r apêl yn erbyn hysbysiad cwblhau neu osod cosb o dan baragraff 5A o Atodlen 9 i'r Ddeddf,";

(iii) yn is-baragraff (b), ar y diwedd hepgorer “ac”;

(iv) ar ôl is-baragraff (b) mewnosoder—

“(ba) pan fo’r apêl yn erbyn gosod cosb neu ei swm o dan reoliadau a wneir o dan baragraff 6AA o Atodlen 9 i’r Ddeddf, datganiad o’r rhesymau pam y mae’r apelydd yn ystyried na ddylai’r awdurdod perthnasol fod wedi dyroddi’r hysbysiad, ac”;

(d) ym mharagraff (3), ar ôl “a bennir ym mharagraff (1)” mewnosoder “neu (1A) (yn ôl y digwydd)”;

(e) ym mharagraff (4), yn lle “paragraff (1)” rhodder “paragraffau (1) ac (1A)”.

(5) Yn rheoliad 35 (trefniadau ar gyfer apelau), ym mharagraff (1)—

(a) ar ddiwedd is-baragraff (c) yn lle “, neu” rhodder ”,

(b) ar ddiwedd is-baragraff (d), mewnosoder “neu”;

(c) ar ôl is-baragraff (d) mewnosoder—

“(e) rheoliadau a wneir o dan baragraff 6AA o Atodlen 9 i’r Ddeddf,”.

(6) Yn rheoliad 53(1) (lleihau cosb neu ei dileu), ar ôl “caiff TPC orchymyn i’r SP” mewnosoder “neu’r awdurdod perthnasol (yn ôl y digwydd)”.

(7) Yn rheoliad 56(1) (apelau), ar ôl is-baragraff (c) mewnosoder—

“(d) ar apêl o dan reoliadau a wneir o dan baragraff 6AA o Atodlen 9 i’r Ddeddf.”

Mark Drakeford
Ysgrifennydd y Cabinet dros Gyllid a’r Gymraeg, un o Weinidogion Cymru
21 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. 15

RATING AND VALUATION, WALES

The Non-Domestic Rating (Provision of Information About Changes of Circumstances) (Wales) Regulations 2026

EXPLANATORY NOTE

(This note is not part of the Regulations)

These Regulations impose a duty on a person ("P") to provide information to billing authorities when P becomes the ratepayer of a hereditament or when certain changes occur in relation to the occupation of a hereditament for which P is the ratepayer (the "notifiable information duty"). The Regulations also provide for a system of penalties for failure to comply with that duty and procedures for reviewing and appealing penalties.

Regulation 3 provides that P must notify the relevant billing authority of the following changes, together with the date on which they occurred—

- When there is a change in the identity of P. This means that P must notify the billing authority that P is the new ratepayer for the hereditament;
- When P becomes the occupier and the hereditament was unoccupied immediately prior to the change. This means that P must notify the billing authority if P occupies the previously unoccupied hereditament (whether or not P was already the ratepayer as the owner of the unoccupied hereditament);
- When a person ceases to be the occupier and the hereditament is unoccupied immediately following the change. This means that where P is the owner of the unoccupied hereditament (whether or not P was already the ratepayer as the previous occupier), P must notify the billing authority that it is no longer occupied.

P must comply with the notifiable information duty within 60 days of the relevant change taking place.

Regulation 4 makes provision about the imposition of financial penalties. Where P or a previous ratepayer fails to comply with the notifiable information duty within the time specified, a civil penalty of £500 may be imposed on that person. Where that person knowingly or recklessly makes a false statement while purporting to comply with the notifiable information duty, they will be liable on summary conviction to a fine not

exceeding level 3 on the standard scale. This regulation also deals with matters in relation to the recovery of the civil penalty.

Regulation 5 makes provision about the information which must be contained in a notice imposing such penalties (a “penalty notice”).

Regulations 6 to 8 set out the procedures for the review and service of penalty notices, including the requirement that billing authorities must serve a further penalty notice where the penalty amount has been reduced or remitted in full.

Regulation 9 makes provision about appealing against a penalty notice or further penalty notice.

Regulation 10 amends the Non-Domestic Rating (Demand Notices) (Wales) Regulations 2017 in relation to the prescribed information which must be contained in a demand notice issued to a ratepayer. The amendments will require demand notices to include information reminding ratepayers of the notifiable information duty.

Regulation 11 amends the Non-Domestic Rating (Alteration of Lists and Appeals) (Wales) Regulations 2023 to ensure that relevant provisions of those Regulations apply in relation to appeals brought against penalty notices under these Regulations, apart from the amendment in regulation 11(3)(b), which ensures that a billing authority may be included as a party to an appeal brought under certain provisions in Schedule 9 to the Local Government Finance Act 1988.

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. 15

RATING AND VALUATION, WALES

The Non-Domestic Rating (Provision of Information About Changes of Circumstances) (Wales) Regulations 2026

Made *21 January 2026*

Coming into force in accordance with regulation 1(2) and (3)

The Welsh Ministers make the following Regulations in exercise of the powers conferred on the Secretary of State by paragraphs 1 and 11(1A) of Schedule 11 to the Local Government Finance Act 1988(**1**) and now vested in them(**2**), and in exercise of the powers conferred on them by section 143A(3) of, and paragraph 6AA(1) to (5) of Schedule 9 to, that Act(**3**) and section 173(1)(a) of the Local Government and Elections (Wales) Act 2021(**4**).

In accordance with the Senedd approval procedure applied by section 143A(5)(n) of the Local Government Finance Act 1988(**5**) a draft of this Welsh statutory instrument has been laid before, and approved by a resolution of, Senedd Cymru.

PART 1
General

Title and coming into force

1.—(1) The title of these Regulations is the Non-Domestic Rating (Provision of Information About Changes of Circumstances) (Wales) Regulations 2026.

(2) Regulations 1 and 10 come into force on 31 January 2026.

(**1**) 1988 c. 41. Paragraph 1 of Schedule 11 was amended by paragraph 88(1) of Schedule 13 to the Local Government Finance Act 1992 (c. 14) and paragraph 4(a) of Schedule 15 to the Local Government and Public Involvement in Health Act 2007 (c. 28). Paragraph 11(1A) of Schedule 11 was inserted and amended by paragraphs 13(3)(b) and 18(2)(b), respectively, of the Schedule to the Local Government Finance (Wales) Act 2024 (asc 6).

(**2**) The functions of the Secretary of State were transferred, in so far as exercisable in relation to Wales, to the National Assembly for Wales by article 2 of, and Schedule 1 to, the National Assembly for Wales (Transfer of Functions) Order 1999 (S.I. 1999/672). These functions are now exercisable by the Welsh Ministers by virtue of section 162 of, and paragraph 30 of Schedule 11 to, the Government of Wales Act 2006 (c. 32).

(**3**) Section 143A was inserted by section 14 of the Local Government Finance (Wales) Act 2024. Paragraph 6AA of Schedule 9 was inserted by section 152(2) of the Local Government and Elections (Wales) Act 2021 (asc 1).

(**4**) 2021 asc 1.

(**5**) See also section 40 of the Legislation (Wales) Act 2019 (anaw 4) for provision about the procedure that applies to this instrument.

(3) Regulations 2 to 9 and 11 come into force on 1 April 2026.

Interpretation

2. In these Regulations—

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

"billing authority" ("*awdurdod bilio*") means a county council or county borough council in Wales;

"hereditament" ("*hereditament*") has the meaning given by section 64 of the Act(**6**);

"local list" ("*rhestr leol*") means a list compiled and maintained in accordance with section 41ZA of the Act(**7**);

"occupier" ("*meddiannydd*") has the meaning given by section 65 of the Act(**8**);

"owner" ("*perchennog*") has the meaning given by section 65 of the Act;

"P" ("*P*") means a person who is a ratepayer as regards a hereditament on a local list in respect of a chargeable financial year;

"ratepayer" ("*talwr ardrethi*"), as it applies to a hereditament, means the occupier or, if the hereditament is not occupied, the owner;

"Welsh Consolidated Fund" ("*Cronfa Gyfunol Cymru*") means the fund established by section 117 of the Government of Wales Act 2006(**9**).

PART 2

Provision of information and imposition of penalties

Duty to provide information to billing authorities following a change of circumstances

3.—(1) P must, within the notification period, provide notifiable information in writing to the billing authority responsible for maintaining the local list in which the hereditament is shown.

(2) "Notifiable information" is—

(a) confirmation that one or more of the changes of circumstances specified in paragraph (3) has occurred, and

(b) the date on which the change or changes of circumstances occurred.

(3) A change of circumstances occurs when—

(a) there is a change in the identity of P;

(b) P becomes the occupier and the hereditament was unoccupied immediately prior to P's occupation;

(**6**) Section 64 was amended by paragraph 2 of Schedule 10 to the Local Government Finance Act 1992, Schedule 4 to the Local Government and Rating Act 1997 (c. 29), section 66 of the Local Government Act 2003 (c. 26) and paragraph 1(13) of the Schedule to the Local Government Finance (Wales) Act 2024. There are other amendments not relevant to this instrument.

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

(**8**) Section 65 was amended by paragraph 34 of Schedule 5 to the Local Government and Housing Act 1989 (c. 42) and section 2(3) of, and Schedule 4 to, the Local Government and Rating Act 1997.

(**9**) 2006 c. 32.

(c) a person ceases to be the occupier and the hereditament is unoccupied immediately following the change in occupation.

(4) The "notification period" is the period of 60 days beginning with the day on which the change specified in paragraph (3) occurs.

Penalties

4.—(1) Where a person fails to provide the notifiable information required to be provided under regulation 3 within the notification period in regulation 3(4), the billing authority may impose a financial penalty on that person.

(2) A penalty imposed under this regulation may be imposed on a person who, at the time the penalty is imposed, is no longer the ratepayer for the purposes of regulation 3.

(3) The penalty imposed under paragraph (1) is £500.

(4) Any sum received by the billing authority by way of a penalty under paragraph (1) must be paid into the Welsh Consolidated Fund.

(5) The billing authority may recover any outstanding penalty imposed under paragraph (1) as a civil debt due to the authority.

(6) But a claim to recover any such penalty must not be made—

(a) until the end of the period for requesting a review under regulation 6(2),

(b) if a review is requested under regulation 6(2), until the review is decided, or

(c) if an appeal is made under regulation 9, until the appeal is decided.

(7) Where the person knowingly or recklessly provides notifiable information in purported compliance with these Regulations which is false in a material particular, the person is liable on summary conviction to a fine not exceeding level 3 on the standard scale.

Information in penalty notices

5. Where a billing authority imposes a penalty under regulation 4(1), it must serve a notice (a "penalty notice") in accordance with regulation 8 on the person stating—

(a) the amount of the penalty,

(b) the reasons for imposing the penalty,

(c) how payment may be made,

(d) the period within which payment must be made, which must not be less than 21 days beginning with the date of the penalty notice,

(e) the person's rights to request a review of, and appeal against, the penalty, and

(f) the consequences of non-payment.

Penalties: reviews

6.—(1) This regulation applies where a penalty notice has been served on a person under regulation 5.

(2) The person may require a review of the imposition of the penalty or its amount by making a request in writing to the billing authority within the period of 30 days beginning with the date of the penalty notice.

(3) A request for a review must include a statement of the reasons why the person disputes the imposition of the penalty or its amount.

(4) The review must conclude that the penalty is to be—

(a) confirmed,

(b) reduced, or

(c) remitted in full.

(5) The billing authority must notify the person in writing of the conclusion of the review and its reasoning within the period of 30 days beginning with the day on which the request was made under paragraph (2).

(6) Where a review is required under this regulation, but the billing authority does not notify the person of the conclusion of the review within the period specified in paragraph (5), the billing authority is deemed to have notified the person that the penalty is confirmed.

(7) Where the review concludes that the penalty amount is to be reduced or remitted under paragraph (4)(b) or (c) respectively, the billing authority must—

(a) serve a further penalty notice on the person containing the revised penalty amount in accordance with regulations 7 and 8, and

(b) repay the person with any overpaid penalty amount, having adjusted the revised penalty amount by reference to that overpaid amount, within the period of 21 days beginning with the date of the further penalty notice.

Information in further penalty notices

7. The further penalty notice served under regulation 6(7)(a) must state—

(a) the amount of the revised penalty amount;

(b) where applicable—

(i) how payment may be made,

(ii) the period within which payment must be made, which must not be less than 21 days beginning with the date of the further penalty notice, and

(iii) the consequences of non-payment;

(c) the person's right to appeal against the further penalty notice.

Service of notices

8.—(1) A penalty notice or further penalty notice is validly given to a person if—

(a) it is hand delivered to the person,

(b) it is delivered to the person at the person's proper address,

(c) it is sent to the person's proper address by post, or

(d) it is sent to the person by electronic communication.

(2) The penalty notice or further penalty notice is to be treated as having been hand delivered under paragraph (1)(a)—

(a) in the case of a body corporate, if it is hand delivered to the secretary or clerk of the body;

(b) in the case of a partnership, if it is hand delivered to a partner or a person having control or management of the partnership business.

(3) For the purposes of paragraph (1)(b) and (c), the person's proper address is—

(a) in the case of a body corporate, the address of the registered or principal office of the body;

(b) in the case of a partnership, the address of the principal office of the partnership;

(c) in any other case, the person's last known address.

(4) In this regulation, "electronic communication" has the meaning given by section 15(1) of the Electronic Communications Act 2000(**10**).

(5) See section 233 of the Local Government Act 1972(**11**) for additional provision about the methods by which billing authorities may serve documents.

Penalties: appeals

9. Where a billing authority has confirmed or reduced the penalty in accordance with regulation 6(4)(a) or (b), or is deemed to have confirmed it under regulation 6(6), the person may appeal against the penalty notice or the further penalty notice to a valuation tribunal established under paragraph 1 of Schedule 11 to the Act, in accordance with the Non-Domestic Rating (Alteration of Lists and Appeals) (Wales) Regulations 2023(**12**).

PART 3

Consequential amendments to secondary legislation

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

10. In Schedule 1 (matters to be contained in demand notices) to the Non-Domestic Rating (Demand Notices) (Wales) Regulations 2017(**13**), after paragraph 6 insert—

> **"7.** The demand notice must contain the following paragraphs—
>
> "The Non-Domestic Rating (Provision of Information About Changes of Circumstances) (Wales) Regulations 2026 require a ratepayer for the relevant hereditament shown in a local non-domestic rating list to notify the billing authority when certain changes of circumstances occur. You must notify the billing authority of the date on which any of the following changes occurred, within the period of 60 days of that date—
>
> (a) you became the ratepayer of the property,
>
> (b) the property has become occupied and was previously unoccupied (empty), or
>
> (c) the property has ceased to be occupied (has become empty).
>
> Failure to comply with this requirement may result in liability to a fine of £500. Providing information which is false in a material particular may result in liability on summary conviction to a fine not exceeding level 3 on the standard scale.""

Amendments to the Non-Domestic Rating (Alteration of Lists and Appeals) (Wales) Regulations 2023

11.—(1) The Non-Domestic Rating (Alteration of Lists and Appeals) (Wales) Regulations 2023 are amended as follows.

(2) In regulation 2(1) (interpretation: general)—

(**10**) 2000 c. 7. Section 15(1) was amended by paragraph 158 of Schedule 17 to the Communications Act 2003 (c. 21).
(**11**) 1972 c. 70. There are no relevant amendments.
(**12**) S.I. 2023/350 (W. 51), amended by S.I. 2024/998 (W. 169); there are other amending instruments but none is relevant.
(**13**) S.I. 2017/113 (W. 39), to which there are amendments not relevant to this instrument.

(a) in the definition of "appeal"—

(i) in paragraph (d) omit "(in these Regulations called an "appeal against imposition of a Schedule 9 penalty")";

(ii) after paragraph (d) insert—

"(e) regulations made under paragraph 6AA of Schedule 9 to the Act;";

(b) in the definition of "appeal against imposition of a penalty"—

(i) in paragraph (a), for "Schedule 9 penalty," and the "or" after it, substitute "penalty under paragraph 5C of Schedule 9 to the Act,";

(ii) after paragraph (a) insert—

"(aa) an appeal against imposition of a penalty or its amount under regulations made under paragraph 6AA of Schedule 9 to the Act, or";

(c) for the definition of "Schedule 9 penalty" substitute—

""Schedule 9 penalty" ("*cosb Atodlen 9*") means a penalty imposed under—

(a) paragraph 5A of Schedule 9 to the Act, or

(b) regulations made under paragraph 6AA of Schedule 9 to the Act;".

(3) In regulation 2(3)—

(a) in sub-paragraph (a) omit "or an appeal against the imposition of a Schedule 9 penalty";

(b) after sub-paragraph (a) insert—

"(aa) where an appeal is made against the imposition of a Schedule 9 penalty, the relevant authority or the VO whose notice is the subject of the appeal;".

(4) In regulation 32 (appeals against completion notices or imposition of Schedule 9 penalties)—

(a) in paragraph (1), after "or the imposition of a penalty" insert "under paragraph 5A of Schedule 9 to the Act";

(b) after paragraph (1) insert—

"(1A) A person who wishes to appeal against the imposition of a penalty or its amount under regulations made under paragraph 6AA of Schedule 9 to the Act must serve a notice of appeal to the VTW so that it is received within the period of 30 days beginning with the day on which the billing authority notifies, or is deemed to have notified, the appellant of the conclusions of the review carried out in accordance with regulation 6 of the Non-Domestic Rating (Provision of Information About Changes of Circumstances) (Wales) Regulations 2026.";

(c) in paragraph (2)—

(i) in sub-paragraph (a), for "the penalty notice" substitute "the notice of the imposition of the penalty";

(ii) in sub-paragraph (b), at the beginning insert "where the appeal is against a completion notice or the imposition of a penalty under paragraph 5A of Schedule 9 to the Act,";

(iii) in sub-paragraph (b), at the end omit "and";

(iv) after sub-paragraph (b) insert—

"(ba) where the appeal is against the imposition of a penalty or its amount under regulations made under paragraph 6AA of Schedule 9 to the Act, a statement of the reasons why the appellant considers the relevant authority should not have issued the notice, and";

(d) in paragraph (3), after "specified in paragraph (1)" insert "or (1A) (as the case may be)";

(e) in paragraph (4), for "paragraph (1)" substitute "paragraphs (1) and (1A)".

(5) In regulation 35 (arrangements for appeals), in paragraph (1)—

(a) at the end of sub-paragraph (c), for ". or" substitute ",";

(b) at the end of sub-paragraph (d), insert "or";

(c) after sub-paragraph (d) insert—

"(e) regulations made under paragraph 6AA of Schedule 9 to the Act,".

(6) In regulation 53(1) (reduction or remitting penalty), after "the VTW may order the VO" insert "or the relevant authority (as the case may be)".

(7) In regulation 56(1) (appeals), after sub-paragraph (c) insert—

"(d) an appeal under regulations made under paragraph 6AA of Schedule 9 of the Act."

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

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Archebionf ffôn/ Ymholiadau cyffredinol 0333 202 5070
E-bost: customer.services@tso.co.uk
Ffôn Testun: 0333 202 5077

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