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 39

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

Gwnaed	*11 Chwefror 2026*
Yn dod i rym	*1 Ebrill 2026*

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. 39

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

Made	*11 February 2026*
Coming into force	*1 April 2026*

£8.90

O F F E R Y N N A U S T A T U D O L C Y M R U

2026 Rhif 39

ARDRETHU A PHRISIO, CYMRU

Rheoliadau Ardrethu Annomestig (Gwerth Lluosyddion Gwahaniaethol) (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").

Pan fo rheoliadau a wneir o dan baragraff A16 o Atodlen 7 i Ddeddf 1988 (cyfrifo lluosyddion gwahaniaethol) yn gymwys mewn cysylltiad â hereditament, mae lluosydd gwahaniaethol a bennir gan Weinidogion Cymru mewn rheoliadau yn gymwys mewn cysylltiad â'r hereditament hwnnw, a gyfrifir drwy gyfeirio at y fformiwla ym mharagraff A16(1). Mae'r fformiwla yn ei gwneud yn ofynnol i M gael ei luosi ag N, pan mai M yw'r lluosydd ardrethu annomestig ar gyfer y flwyddyn ariannol y codir swm ynglŷn â hi o dan baragraff A14 neu A15, ac mae N yn rhif a ragnodir gan Weinidogion Cymru mewn rheoliadau.

Mae Rheoliadau Ardrethu Annomestig (Disgrifiad o Luosyddion Gwahaniaethol) (Cymru) 2025 ("Rheoliadau 2025") 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.

Mae'r Rheoliadau hyn yn rhagnodi gwerthoedd y lluosyddion gwahaniaethol hynny drwy ddynodi gwerthoedd i N. Gwerth N at ddiben y lluosydd manwerthu a ddisgrifir gan reoliad 3 o Reoliadau 2025 yw 0.697. Gwerth N at ddiben y lluosydd uwch a ddisgrifir gan reoliadau 4 a 5 o Reoliadau 2025 yw 1.026. Mae hyn yn cael yr effaith o osod y lluosydd manwerthu a'r lluosydd uwch, yn y drefn honno, ar 30.3% islaw a 2.6% uwchlaw y lluosydd ardrethu annomestig ar gyfer y flwyddyn ariannol berthnasol.

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 39

ARDRETHU A PHRISIO, CYMRU

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

Gwnaed	*11 Chwefror 2026*
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(2)(b) a (3) o Atodlen 7 i Ddeddf Cyllid Llywodraeth Leol 1988(**1**).

Mae'r Rheoliadau hyn wedi eu gosod gerbron Senedd Cymru yn unol â gweithdrefn gymeradwyo'r Senedd o dan adran 143A(5)(m) o'r Ddeddf honno(**2**).

Enwi a dod i rym

1.—(1) Enw'r Rheoliadau hyn yw Rheoliadau Ardrethu Annomestig (Gwerth Lluosyddion Gwahaniaethol) (Cymru) 2026.

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

Gwerthoedd rhagnodedig y lluosydd manwerthu a'r lluosydd uwch

2.—(1) At ddibenion paragraff A16(2)(b) o Atodlen 7 i Ddeddf Cyllid Llywodraeth Leol 1988, gwerth N—

(a) ar gyfer y lluosydd manwerthu a ddisgrifir yn rheoliad 3 o Reoliadau 2025 yw 0.697;

(b) ar gyfer y lluosydd uwch a ddisgrifir yn rheoliadau 4 a 5 o Reoliadau 2025 yw 1.026.

(2) Yn y rheoliad hwn, ystyr "Rheoliadau 2025" yw Rheoliadau Ardrethu Annomestig (Disgrifiad o Luosyddion Gwahaniaethol) (Cymru) 2025(**3**).

(**1**) 1988 p. 41. Gweler adran 146(6) am y diffiniad o "prescribed". 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.
(**3**) 2025/1163 (Cy. 190).

Mark Drakeford
Ysgrifennydd y Cabinet dros Gyllid a'r Gymraeg, un o Weinidogion Cymru
11 Chwefror 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. 39

RATING AND VALUATION, WALES

The Non-Domestic Rating (Value of Differential Multipliers) (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").

Where regulations made under paragraph A16 of Schedule 7 to the 1988 Act (calculation of differential multipliers) apply in respect of a hereditament, a differential multiplier determined by the Welsh Ministers in regulations applies in respect of that hereditament, calculated by reference to the formula in paragraph A16(1). The formula requires M to be multiplied by N, where M is the non-domestic rating multiplier for the chargeable financial year under paragraph A14 or A15, and N is a number prescribed by the Welsh Ministers in regulations.

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

These Regulations prescribe the values of those differential multipliers by designating values to N. The value of N for the purpose of the retail multiplier described by regulation 3 of the 2025 Regulations is 0.697. The value of N for the purpose of the higher multiplier described by regulations 4 and 5 of the 2025 Regulations is 1.026. This has the effect of setting the retail multiplier and the higher multiplier, respectively, at 30.3% below and 2.6% above the non-domestic rating multiplier for the relevant financial year.

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. 39

RATING AND VALUATION, WALES

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

Made	*11 February 2026*
Coming into force	*1 April 2026*

The Welsh Ministers make the following Regulations in exercise of the powers conferred on them by paragraph A16(2)(b) and (3) of Schedule 7 to the Local Government Finance Act 1988(**1**).

These Regulations have been laid before Senedd Cymru in accordance with the Senedd approval procedure under section 143A(5)(m) of that Act(**2**).

Title and coming into force

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

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

Prescribed values of the retail multiplier and the higher multiplier

2.—(1) For the purposes of paragraph A16(2)(b) of Schedule 7 to the Local Government Finance Act 1988, the value of N—

(a) for the retail multiplier described in regulation 3 of the 2025 Regulations is 0.697;

(b) for the higher multiplier described in regulations 4 and 5 of the 2025 Regulations is 1.026.

(2) In this regulation, "the 2025 Regulations" means the Non-Domestic Rating (Description of Differential Multipliers) (Wales) Regulations 2025(**3**).

(**1**) 1988 c. 41. See section 146(6) for the definition of "prescribed". 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.
(**3**) 2025/1163 (W. 190).

Mark Drakeford
Cabinet Secretary for Finance and Welsh Language, one of the Welsh Ministers
11 February 2026

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