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 26

Rheoliadau Casglu a Rheoli Trethi (Costau Ardoll Ymwelwyr) (Cymru) 2026

Gwnaed	*4 Chwefror 2026*
Yn dod i rym	*13 Chwefror 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. 26

The Tax Collection and Management (Visitor Levy Costs) (Wales) Regulations 2026

Made	*4 February 2026*
Coming into force	*13 February 2026*

£8.90

OFFERYNNAU STATUDOL CYMRU

2026 Rhif 26

ARDOLL YMWELWYR, CYMRU

Rheoliadau Casglu a Rheoli Trethi (Costau Ardoll Ymwelwyr) (Cymru) 2026

NODYN ESBONIADOL

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

Mae adran 24A o Ddeddf Casglu a Rheoli Trethi (Cymru) 2016 yn ei gwneud yn ofynnol i Awdurdod Cyllid Cymru ("ACC") dalu enillion yr ardoll ymwelwyr i'r prif gyngor perthnasol ond dim ond ar ôl i ACC ddidynnu ei gostau a'i alldaliadau. Mae is-adran (5) yn rhoi i Weinidogion Cymru bŵer i wneud rheoliadau i wneud darpariaeth bellach ynghylch didynnu symiau mewn cysylltiad â'r costau a'r alldaliadau hynny.

Mae rheoliad 2 yn diffinio termau penodol a ddefnyddir yn y Rheoliadau hyn.

Mae rheoliad 3 yn darparu bod rhaid cyfyngu'r didyniad y mae ACC yn ei wneud mewn cysylltiad â'i gostau a'i alldaliadau i 10% o enillion yr ardoll ymwelwyr.

Mae rheoliad 4 yn darparu mecanwaith lle y mae'r swm canrannol y mae rhaid i ACC ei ddidynnu yn cael ei leihau os byddai didyniad o 10% o dan reoliad 3 yn arwain at ACC yn didynnu symiau mewn cysylltiad â chostau ac alldaliadau sy'n fwy na chyfanswm costau gweithredu ardoll ymwelwyr.

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: Llywodraeth Cymru, Parc Cathays, Caerdydd, CF10 3NQ ac mae wedi ei gyhoeddi ar www.llyw.cymru.

2026 Rhif 26

ARDOLL YMWELWYR, CYMRU

Rheoliadau Casglu a Rheoli Trethi (Costau Ardoll Ymwelwyr) (Cymru) 2026

Gwnaed	*4 Chwefror 2026*
Yn dod i rym	*13 Chwefror 2026*

Mae Gweinidogion Cymru, drwy arfer y pwerau a roddir iddynt gan adran 24A(5)(a) a (b) o Ddeddf Casglu a Rheoli Trethi (Cymru) 2016(**1**), yn gwneud y Rheoliadau a ganlyn.

Yn unol â gweithdrefn gymeradwyo'r Senedd a gymhwysir gan adran 189(2) o'r Ddeddf honno, gosodwyd drafft o'r offeryn statudol Cymreig 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 Casglu a Rheoli Trethi (Costau Ardoll Ymwelwyr) (Cymru) 2026.

(2) Daw'r Rheoliadau hyn i rym ar 13 Chwefror 2026.

Dehongli

2. Yn y Rheoliadau hyn—

ystyr "ACC" ("*WRA*") yw Awdurdod Cyllid Cymru;

ystyr "costau gweithredu ardoll ymwelwyr" ("*visitor levy operating costs*") yw swm y costau a'r alldaliadau y mae ACC yn ystyried eu bod yn briodol o ran y costau y mae wedi mynd iddynt, a chostau y gall fynd iddynt ac alldaliadau a all ddod yn daladwy ar ôl iddo dalu enillion yr ardoll ymwelwyr i brif gyngor sy'n cymryd rhan, mewn cysylltiad ag arfer ei swyddogaethau yn ystod y flwyddyn ariannol honno mewn perthynas â'r ardoll ymwelwyr ar gyfer ardal prif gyngor sy'n cymryd rhan;

ystyr "cyfanswm costau gweithredu ardoll ymwelwyr" ("*total visitor levy operating costs*") yw swm y costau gweithredu ardoll ymwelwyr mewn cysylltiad â phob prif gyngor sy'n cymryd rhan;

(**1**) 2016 dccc 6. Mewnosodwyd adran 24A gan baragraff 25 o Ran 2 o Atodlen 2 i Ddeddf Llety Ymwelwyr (Cofrestr ac Ardoll) Etc. (Cymru) 2025 (dsc 5).

(**2**) Mae'r cyfeiriad yn adran 189(2) o Ddeddf Casglu a Rheoli Trethi (Cymru) 2016 at Gynulliad Cenedlaethol Cymru bellach yn cael effaith fel cyfeiriad at Senedd Cymru yn rhinwedd adran 150A(2) o Ddeddf Llywodraeth Cymru 2006 (p. 32). Diwygiwyd adran 189(2) o Ddeddf Casglu a Rheoli Trethi (Cymru) 2016 gan baragraff 51 o Ran 2 o Atodlen 2 i Ddeddf Llety Ymwelwyr (Cofrestr ac Ardoll) Etc. (Cymru) 2025.

ystyr “Deddf 2016” (“*the 2016 Act*”) yw Deddf Casglu a Rheoli Trethi (Cymru) 2016;

ystyr “prif gyngor sy’n cymryd rhan” (“*participating principal council*”) yw cyngor ar gyfer sir neu fwrdeistref sirol yng Nghymru sydd wedi cyflwyno ardoll ymwelwyr o dan adran 48 o Ddeddf Llety Ymwelwyr (Cofrestr ac Ardoll) Etc. (Cymru) 2025(**3**).

Didyniadau ar gyfer costau ac alldaliadau – terfyn o 10%

3. Mewn cysylltiad â phob prif gyngor sy’n cymryd rhan, at ddiben adran 24A o Ddeddf 2016 ni chaiff ACC ddidynnu mwy na 10% o enillion yr ardoll ymwelwyr a gesglir ym mhob blwyddyn ariannol mewn cysylltiad â’i gostau a’i alldaliadau.

Didyniadau ar gyfer costau ac alldaliadau – terfyn llai

4. Os byddai’r didyniadau a wneir o dan reoliad 3 yn arwain at sefyllfa lle y mae cyfanswm yr holl ddidyniadau a wneir gan ACC ar gyfer pob prif gyngor sy’n cymryd rhan yn fwy na chyfanswm costau gweithredu ardoll ymwelwyr, yna rhaid i’r didyniad y mae ACC yn ei wneud gael ei leihau yn lle hynny i swm canrannol o enillion yr ardoll ymwelwyr sef—

(a) yr un didyniad canrannol ar gyfer pob prif gyngor sy’n cymryd rhan, a

(b) pan fo’r didyniad ar gyfer pob prif gyngor sy’n cymryd rhan yn gyfanredol, swm sydd yr un swm â chyfanswm costau gweithredu ardoll ymwelwyr.

Mark Drakeford
Ysgrifennydd y Cabinet dros Gyllid a’r Gymraeg, un o Weinidogion Cymru
4 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.

(**3**) 2025 dsc 5.

WELSH STATUTORY INSTRUMENTS

2026 No. 26

VISITOR LEVY, WALES

The Tax Collection and Management (Visitor Levy Costs) (Wales) Regulations 2026

EXPLANATORY NOTE

(This note is not part of the Regulations)

Section 24A of the Tax Collection and Management (Wales) Act 2016 requires the Welsh Revenue Authority ("WRA") to pay the proceeds of the visitor levy to the relevant principal council but only after WRA has deducted its costs and disbursements. Subsection (5) provides the Welsh Ministers with a regulation making power to make further provision about the deduction of amounts in respect of those costs and disbursements.

Regulation 2 defines certain terms used in these Regulations.

Regulation 3 provides that the deduction WRA makes in respect of its costs and disbursements must be limited to 10% of the proceeds of the visitor levy.

Regulation 4 provides a mechanism whereby the percentage amount that WRA must deduct is reduced if a 10% deduction under regulation 3 would result in WRA deducting sums in respect of costs and disbursements that exceed the total visitor levy operating costs.

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 Welsh Government, Cathays Park, Cardiff, CF10 3NQ and is published on www.gov.wales.

2026 No. 26

VISITOR LEVY, WALES

The Tax Collection and Management (Visitor Levy Costs) (Wales) Regulations 2026

Made	*4 February 2026*
Coming into force	*13 February 2026*

The Welsh Ministers, in exercise of the powers conferred on them by section 24A(5)(a) and (b) of the Tax Collection and Management (Wales) Act 2016(**1**), make the following Regulations.

In accordance with the Senedd approval procedure applied by section 189(2) of that Act, a draft of this Welsh statutory instrument was laid before, and approved by resolution of, Senedd Cymru(**2**).

Title and coming into force

1.—(1) The title of these Regulations is the Tax Collection and Management (Visitor Levy Costs) (Wales) Regulations 2026.

(2) These Regulations come into force on 13 February 2026.

Interpretation

2. In these Regulations—

"the 2016 Act" ("*Deddf 2016*") means the Tax Collection and Management (Wales) Act 2016;

"participating principal council" ("*prif gyngor sy'n cymryd rhan*") means a council for a county or a county borough in Wales that has introduced a visitor levy under section 48 of the Visitor Accommodation (Register and Levy) Etc. (Wales) Act 2025(**3**);

(**1**) 2016 anaw 6. Section 24A was inserted by the Visitor Accommodation (Register and Levy) Etc. (Wales) Act 2025 (asc 5), Schedule 2, Part 2, paragraph 25.

(**2**) The reference in section 189(2) of the Tax Collection and Management (Wales) Act 2016 to the National Assembly for Wales now has effect as a reference to Senedd Cymru by virtue of section 150A(2) of the Government of Wales Act 2006 (c. 32). Section 189(2) of the Tax Collection and Management (Wales) Act 2016 was amended by the Visitor Accommodation (Register and Levy) Etc. (Wales) Act 2025, Schedule 2, Part 2, paragraph 51.

(**3**) 2025 asc 5.

"total visitor levy operating costs" ("*cyfanswm costau gweithredu ardoll ymwelwyr*") means the sum of the visitor levy operating costs in respect of all participating principal councils;

"visitor levy operating costs" ("*costau gweithredu ardoll ymwelwyr*") means the amount of costs and disbursements that WRA considers appropriate in respect of the costs it has incurred, and costs it may incur and disbursements that may become payable after it has paid the proceeds of the visitor levy to a participating principal council, in connection with the exercise of its functions during that financial year in relation to the visitor levy for a participating principal council's area;

"WRA" ("*ACC*") means the Welsh Revenue Authority.

Deductions for costs and disbursements – 10% limit

3. In respect of each participating principal council, for the purpose of section 24A of the 2016 Act WRA must not deduct more than 10% of the proceeds of the visitor levy collected in each financial year in respect of its costs and disbursements.

Deductions for costs and disbursements – reduced limit

4. If the deductions made under regulation 3 would result in a situation where the total sum of all the deductions made by WRA for each participating principal council exceed the amount of the total visitor levy operating costs, then the deduction WRA makes must instead be reduced to a percentage amount from the proceeds of the visitor levy that is—

(a) the same percentage deduction for all participating principal councils, and

(b) when the deduction for all participating principal councils is aggregated, a sum that is the same amount as the total visitor levy operating costs.

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

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