OFFERYNNAU STATUDOL CYMRU

WELSH STATUTORY INSTRUMENTS

# 2025 Rhif 1305 (Cy. 211) (C. 67)

# ARDOLL YMWELWYR, CYMRU

## Gorchymyn Deddf Llety Ymwelwyr (Cofrestr ac Ardoll) Etc. (Cymru) 2025 (Cychwyn) 2025

# 2025 No. 1305 (W. 211) (C. 67)

# VISITOR LEVY, WALES

## The Visitor Accommodation (Register and Levy) Etc. (Wales) Act 2025 (Commencement) Order 2025

**NODYN ESBONIADOL**

*(Nid yw'r nodyn hwn yn rhan o'r Gorchymyn)*

Y Gorchymyn hwn yw'r unig orchymyn cychwyn sydd wedi ei wneud gan Weinidogion Cymru o dan Ddeddf Llety Ymwelwyr (Cofrestr ac Ardoll) Etc. (Cymru) 2025 (dsc 5) ("y Ddeddf").

Mae'r Ddeddf yn gwneud darpariaeth sy'n ei gwneud yn ofynnol i Awdurdod Cyllid Cymru ("ACC") sefydlu a chynnal cofrestr o ddarparwyr llety ymwelwyr yng Nghymru, darpariaeth i roi'r pŵer i brif gynghorau i gyflwyno ardoll ymwelwyr ar arosiadau dros nos mewn llety ymwelwyr yn eu hardaloedd, darpariaeth i ACC gasglu a rheoli'r ardoll ar ran prif gynghorau, a darpariaeth i wneud diwygiadau amrywiol i Ddeddf Casglu a Rheoli Trethi (Cymru) 2016 (dccc 6) ("DCRhT 2016").

Dygwyd y rhannau a ganlyn o'r Ddeddf i rym gan adran 67(1) o'r Ddeddf ar 19 Medi 2025, sef drannoeth y diwrnod y cafodd y Ddeddf y Cydsyniad Brenhinol—

(a) Rhan 1 (trosolwg o'r Ddeddf),

(b) Rhan 3 (ardoll ymwelwyr) (gan gynnwys Rhan 2 o Atodlen 2), ac

(c) Rhan 4 (darpariaeth amrywiol a chyffredinol), ac eithrio Pennod 1 o Ran 4 fel y mae'n gymwys mewn perthynas â'r gofrestr o ddarparwyr llety ymwelwyr o dan Ran 2.

**EXPLANATORY NOTE**

*(This note is not part of the Order)*

This Order is the only commencement order made by the Welsh Ministers under the Visitor Accommodation (Register and Levy) Etc. (Wales) Act 2025 (asc 5) ("the Act").

The Act makes provision requiring the Welsh Revenue Authority ("WRA") to establish and maintain a register of visitor accommodation providers in Wales, to grant principal councils the power to introduce a visitor levy on overnight stays in visitor accommodation in their areas, for WRA to collect and manage the levy on behalf of principal councils, and to make miscellaneous amendments to the Tax Collection and Management (Wales) Act 2016 (anaw 6) ("TCMA 2016").

Section 67(1) of the Act brought the following parts of the Act into force on 19 September 2025, which was the day after the Act received Royal Assent—

(a) Part 1 (overview of the Act),

(b) Part 3 (visitor levy) (including Part 2 of Schedule 2), and

(c) Part 4 (miscellaneous and general provision), save for Chapter 1 of Part 4 as it applies in relation to the register of visitor accommodation providers under Part 2.

Mae'r Gorchymyn hwn yn dwyn i rym yr holl ddarpariaethau sy'n weddill o'r Ddeddf ac yn dwyn i rym yn llawn Bennod 1 o Ran 4.

Mae erthygl 2 o'r Gorchymyn hwn yn cychwyn darpariaethau penodol o'r Ddeddf ar 1 Hydref 2026. Mae'r darpariaethau hyn—

(a) yn ei gwneud yn ofynnol i ACC sefydlu a chynnal cofrestr o ddarparwyr llety ymwelwyr ac yn nodi'r wybodaeth sydd i'w chynnwys yng nghofnod darparwr llety ymwelwyr yn y gofrestr,

(b) yn gosod dyletswydd ar ddarparwyr llety ymwelwyr i fod yn gofrestredig, i hysbysu ACC am unrhyw newid neu anghywirdeb yn eu cofnod yn y gofrestr, ac i wneud cais i ACC i gael eu dileu o'r gofrestr pan nad ydynt yn darparu, neu'n cynnig darparu, llety ymwelwyr mwyach,

(c) yn pennu'r gofynion ar gyfer cais i fod yn gofrestredig,

(d) yn rhoi pwerau i ACC i gofrestru personau pan na fo cais wedi ei wneud i ACC, i newid y gofrestr pan na fo hysbysiad wedi ei roi i ACC, i wneud gwybodaeth yn ofynnol, ac i ddileu person o'r gofrestr pan na fo'r person wedi gwneud cais i gael ei ddileu,

(e) yn cynnwys pwerau i Weinidogion Cymru i wneud is-ddeddfwriaeth ynghylch y gofrestr a gofynion cofrestru,

(f) yn cyflwyno Rhan 1 o Atodlen 2, sy'n gwneud diwygiadau i DCRhT 2016, ac i Ddeddfau eraill, sy'n ymwneud â Rhan 2 o'r Ddeddf,

(g) yn gwneud diwygiadau i DCRhT 2016 fel bod y gyfundrefn ar gyfer adolygiadau ac apelau yn y Ddeddf honno yn gymwys i benderfyniadau sy'n ymwneud â'r gofrestr o ddarparwyr llety ymwelwyr o dan Ran 2 o'r Ddeddf,

(h) yn sefydlu sut y mae cofrestru'n gymwys pan fo'r darparwr llety ymwelwyr yn bartneriaeth neu'n gorff anghorfforedig, ac

(i) yn nodi ar bwy y mae dyletswyddau neu atebolrwyddau mewn nifer o achosion arbennig fel y maent yn gymwys mewn perthynas â'r gofrestr o dan Ran 2 o'r Ddeddf.

Mae erthygl 3 o'r Gorchymyn hwn yn cychwyn darpariaethau penodol o'r Ddeddf ar 1 Ebrill 2027. Mae'r darpariaethau hyn yn cyflwyno cyfundrefn gosbau sy'n gymwys pan fo darparwr llety ymwelwyr yn methu â chofrestru, yn methu â hysbysu ACC am newidiadau ac anghywirdebau, yn methu â chydymffurfio â hysbysiad i ddarparu gwybodaeth benodol, neu'n methu â gwneud cais i gael ei ddileu o'r gofrestr.

This Order brings all remaining provisions of the Act into force and brings Chapter 1 of Part 4 fully into force.

Article 2 of this Order commences certain provisions of the Act on 1 October 2026. These provisions—

(a) require WRA to establish and maintain a register of visitor accommodation providers and set out the information to be contained in a visitor accommodation provider's entry in the register,

(b) impose a duty on visitor accommodation providers to be registered, to provide WRA with notice of any change to or inaccuracy in their entry in the register and to apply to WRA for removal from the register when they no longer provide or offer to provide visitor accommodation,

(c) specify the requirements for an application to be registered,

(d) provide WRA with powers to register persons where no application has been made to WRA, change the register where no notice has been given to WRA, require information and remove a person from the register where no application for removal has been made,

(e) contain powers for the Welsh Ministers to make subordinate legislation about the register and registration requirements,

(f) introduce Part 1 of Schedule 2 which makes amendments to the TCMA 2016, and to other Acts, relating to Part 2 of the Act,

(g) make amendments to the TCMA 2016 so that the reviews and appeals regime in that Act applies to decisions relating to the register of visitor accommodation providers under Part 2 of the Act,

(h) establish how registration applies where the visitor accommodation provider is a partnership or unincorporated body, and

(i) set out where certain duties and liabilities lie in a number of special cases as they apply in relation to the register under Part 2 of the Act.

Article 3 of this Order commences certain provisions of the Act on 1 April 2027. These provisions introduce a penalty regime that applies where a visitor accommodation provider fails to register, notify WRA of changes and inaccuracies, comply with a notice to provide certain information or apply for removal from the register.

# 2025 Rhif 1305 (Cy. 211) (C. 67)

# ARDOLL YMWELWYR, CYMRU

## Gorchymyn Deddf Llety Ymwelwyr (Cofrestr ac Ardoll) Etc. (Cymru) 2025 (Cychwyn) 2025

*Gwnaed* *10 Rhagfyr 2025*

Mae Gweinidogion Cymru yn gwneud y Gorchymyn a ganlyn drwy arfer y pwerau a roddir iddynt gan adran 67(2) a (3)(b) o Ddeddf Llety Ymwelwyr (Cofrestr ac Ardoll) Etc. (Cymru) 2025(**1**).

**Enwi a dehongli**

**1.**—(1) Enw'r Gorchymyn hwn yw Gorchymyn Deddf Llety Ymwelwyr (Cofrestr ac Ardoll) Etc. (Cymru) 2025 (Cychwyn) 2025.

(2) Yn y Gorchymyn hwn, ystyr "y Ddeddf" yw Deddf Llety Ymwelwyr (Cofrestr ac Ardoll) Etc. (Cymru) 2025.

**Y darpariaethau sy'n dod i rym ar 1 Hydref 2026**

**2.** Daw'r darpariaethau a ganlyn o'r Ddeddf i rym ar 1 Hydref 2026—

(a) adran 4 (cofrestr o ddarparwyr llety ymwelwyr);

(b) adran 5 (dyletswydd ar ddarparwyr llety ymwelwyr i fod yn gofrestredig);

(c) adran 6(1) i (4) (ceisiadau i fod yn gofrestredig);

(d) adran 8 (pŵer i gofrestru personau pan na fo cais wedi ei wneud i ACC);

(e) adran 9 (dyletswydd i hysbysu ACC am newidiadau ac anghywirdebau);

(**1**) 2025 dsc 5.



# 2025 No. 1305 (W. 211) (C. 67)

# VISITOR LEVY, WALES

## The Visitor Accommodation (Register and Levy) Etc. (Wales) Act 2025 (Commencement) Order 2025

*Made* *10 December 2025*

The Welsh Ministers make the following Order in exercise of the powers conferred on them by section 67(2) and (3)(b) of the Visitor Accommodation (Register and Levy) Etc. (Wales) Act 2025(**1**).

**Title and interpretation**

**1.**—(1) The title of this Order is the Visitor Accommodation (Register and Levy) Etc. (Wales) Act 2025 (Commencement) Order 2025.

(2) In this Order, "the Act" means the Visitor Accommodation (Register and Levy) Etc. (Wales) Act 2025.

**Provisions coming into force on 1 October 2026**

**2.** The following provisions of the Act come into force on 1 October 2026—

(a) section 4 (register of visitor accommodation providers);

(b) section 5 (duty of visitor accommodation providers to be registered);

(c) section 6(1) to (4) (applications to be registered);

(d) section 8 (power to register persons where no application has been made to WRA);

(e) section 9 (duty to notify WRA of changes and inaccuracies);

(**1**) 2025 asc 5.

(f) adran 11(1) i (3) (pŵer i newid y gofrestr pan na fo hysbysiad wedi ei roi i ACC);

(g) adran 12 (pŵer i wneud gwybodaeth yn ofynnol);

(h) adran 14 (dileu person o'r gofrestr ar gais i ACC);

(i) adran 16(1) i (3) (pŵer i ddileu person o'r gofrestr pan nad oes cais wedi ei wneud);

(j) adran 23 (adolygiadau ac apelau) at bob diben ac eithrio mewn cysylltiad â phenderfyniad sy'n ymwneud â chosb o dan Ran 2 o'r Ddeddf;

(k) adran 24 (cofrestru partneriaethau a chyrff anghorfforedig);

(l) adran 25(a) a (b) (dehongli'r Rhan);

(m) adran 26 (cofrestru: pwerau i wneud darpariaeth bellach neu ddarpariaeth wahanol);

(n) adran 27 (diwygio Deddf Casglu a Rheoli Trethi (Cymru) 2016(**1**) etc.);

(o) adran 55 (ystyr "busnes perthnasol" yn y Bennod hon) i'r graddau nad yw eisoes mewn grym;

(p) adran 56(1) i (6) (dyletswyddau ac atebolrwyddau partneriaethau a chyrff anghorfforedig) i'r graddau nad yw eisoes mewn grym;

(q) adran 57 (pŵer i wneud darpariaeth bellach ynghylch partneriaethau a chyrff anghorfforedig) i'r graddau nad yw eisoes mewn grym;

(r) adran 58 (marwolaeth, analluedd ac ansolfedd) i'r graddau nad yw eisoes mewn grym;

(s) adran 59 (pŵer i wneud darpariaeth ynghylch marwolaeth, analluedd, ansolfedd ac achosion pan fo person yn peidio â bodoli) i'r graddau nad yw eisoes mewn grym;

(t) adran 60 (pŵer i wneud darpariaeth ynglŷn â throsglwyddo busnesau fel busnesau gweithredol) i'r graddau nad yw eisoes mewn grym;

(u) Atodlen 1 (yr wybodaeth sydd i'w chynnwys yn y gofrestr o ddarparwyr llety ymwelwyr);

(v) Rhan 1 o Atodlen 2 (diwygiadau sy'n ymwneud â Rhannau 2 a 3).

(f) section 11(1) to (3) (power to change the register where no notice has been given to WRA);

(g) section 12 (power to require information);

(h) section 14 (removal of a person from the register on application to WRA);

(i) section 16(1) to (3) (power to remove a person from the register when no application has been made);

(j) section 23 (reviews and appeals) for all purposes except for in respect of a decision relating to a penalty under Part 2 of the Act;

(k) section 24 (registration of partnerships and unincorporated bodies);

(l) section 25(a) and (b) (interpretation of Part);

(m) section 26 (registration: powers to make further or different provision);

(n) section 27 (amendment of the Tax Collection and Management (Wales) Act 2016(**1**) etc.);

(o) section 55 (meaning of "relevant business" in this Chapter) in so far as not already in force;

(p) section 56(1) to (6) (duties and liabilities of partnerships and unincorporated bodies) in so far as not already in force;

(q) section 57 (power to make further provision about partnerships and unincorporated bodies) in so far as not already in force;

(r) section 58 (death, incapacity and insolvency) in so far as not already in force;

(s) section 59 (power to make provision about death, incapacity, insolvency and cases where a person ceases to exist) in so far as not already in force;

(t) section 60 (power to make provision about transfers of businesses as going concerns) in so far as not already in force;

(u) Schedule 1 (information to be included in the register of visitor accommodation providers);

(v) Part 1 of Schedule 2 (amendments relating to Parts 2 and 3).

(**1**) 2016 dccc 6.

(**1**) 2016 anaw 6.

**Y darpariaethau sy'n dod i rym ar 1 Ebrill 2027**

**3.** Daw'r darpariaethau a ganlyn o'r Ddeddf i rym ar 1 Ebrill 2027—

(a) adran 6(5) (ceisiadau i fod yn gofrestredig);

(b) adran 7 (cosbau am fethu â chofrestru);

(c) adran 10 (cosbau am fethu â hysbysu ACC am newidiadau ac anghywirdebau);

(d) adran 11(4) (pŵer i newid y gofrestr pan na fo hysbysiad wedi ei roi i ACC);

(e) adran 13 (cosbau am fethu â chydymffurfio â hysbysiad o dan adran 12);

(f) adran 15 (cosbau pan fo person yn methu â gwneud cais i gael ei ddileu o'r gofrestr);

(g) adran 16(4) (pŵer i ddileu person o'r gofrestr pan nad oes cais wedi ei wneud);

(h) adran 17 (esgus rhesymol);

(i) adran 18 (pwerau i ostwng cosbau, eu hepgor neu eu gohirio);

(j) adran 19 (asesu cosbau);

(k) adran 20 (talu cosbau);

(l) adran 21 (gwahardd cosbi ddwywaith);

(m) adran 22 (atebolrwydd cynrychiolwyr personol);

(n) adran 23 (adolygiadau ac apelau) at yr holl ddibenion sy'n weddill;

(o) adran 25(c) (dehongli'r Rhan);

(p) adran 56(7) (dyletswyddau ac atebolrwyddau partneriaethau a chyrff anghorfforedig) i'r graddau nad yw eisoes mewn grym.

**Provisions coming into force on 1 April 2027**

**3.** The following provisions of the Act come into force on 1 April 2027—

(a) section 6(5) (applications to be registered);

(b) section 7 (penalties for failing to register);

(c) section 10 (penalties for failure to notify WRA of changes and inaccuracies);

(d) section 11(4) (power to change the register where no notice has been given to WRA);

(e) section 13 (penalties for failure to comply with notice under section 12);

(f) section 15 (penalties where a person fails to apply for removal from the register);

(g) section 16(4) (power to remove a person from the register when no application has been made);

(h) section 17 (reasonable excuse);

(i) section 18 (powers to reduce, waive or suspend penalties);

(j) section 19 (assessment of penalties);

(k) section 20 (payment of penalties);

(l) section 21 (double jeopardy);

(m) section 22 (liability of personal representatives);

(n) section 23 (reviews and appeals) for all remaining purposes;

(o) section 25(c) (interpretation of Part);

(p) section 56(7) (duties and liabilities of partnerships and unincorporated bodies) in so far as not already in force.

*Mark Drakeford*

Ysgrifennydd y Cabinet dros Gyllid a'r Gymraeg, un o Weinidogion Cymru
10 Rhagfyr 2025

Cabinet Secretary for Finance and Welsh Language, one of the Welsh Ministers
10 December 2025

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