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 86

Rheoliadau Deddf Deddfau Trethi Cymru etc. (Pŵer i Addasu) 2022 (Estyn Dyddiad Dod i Ben) 2026

Gwnaed	*18 Mawrth 2026*
Yn dod i rym	*20 Mawrth 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. 86

The Welsh Tax Acts etc. (Power to Modify) Act 2022 (Extension of Expiry Date) Regulations 2026

Made	*18 March 2026*
Coming into force	*20 March 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 86

TRETHI, CYMRU

Rheoliadau Deddf Deddfau Trethi Cymru etc. (Pŵer i Addasu) 2022 (Estyn Dyddiad Dod i Ben) 2026

NODYN ESBONIADOL

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

Mae adran 1(1) o Ddeddf Deddfau Trethi Cymru etc. (Pŵer i Addasu) 2022 ("Deddf 2022") yn darparu y caiff Gweinidogion Cymru wneud rheoliadau sy'n addasu deddfwriaeth benodol (a ddiffinnir yn adran 1(3) o Ddeddf 2022) a rheoliadau a wneir o dan y ddeddfwriaeth honno, os yw Gweinidogion Cymru yn ystyried bod yr addasiadau'n angenrheidiol neu'n briodol at y dibenion a nodir yn adran 1(1)(a) i (d) o Ddeddf 2022 neu mewn cysylltiad â'r dibenion hynny, yn ddarostyngedig i'r cyfyngiadau yn adrannau 1(2) a 2 o Ddeddf 2022.

Mae adran 7(1) o Ddeddf 2022 yn darparu y daw'r pŵer o dan adran 1 o Ddeddf 2022 i ben ar ddiwedd y cyfnod o 5 mlynedd sy'n dechrau â'r diwrnod y daeth Deddf 2022 i rym. Daeth Deddf 2022 i rym ar 9 Medi 2022 a daw'r pŵer i ben ar 8 Medi 2027.

Mae adran 7(2) o Ddeddf 2022 yn darparu y caiff Gweinidogion Cymru drwy reoliadau ddarparu nad yw'r pŵer o dan adran 1 o Ddeddf 2022 i ddod i ben ar y dyddiad hwnnw (adran 7(2)(a)) ond ei fod i barhau mewn grym am gyfnod pellach, a bennir mewn rheoliadau, sy'n dod i ben heb fod yn hwyrach na 30 Ebrill 2031 (adran 7(2)(b)).

Mae adran 7(5)(a) o Ddeddf 2022 yn darparu na chaniateir gosod drafft o offeryn statudol sy'n cynnwys rheoliadau o dan adran 7(2) o Ddeddf 2022 gerbron Senedd Cymru cyn i gasgliadau'r adolygiad o dan adran 6 o Ddeddf 2022 gael eu cyhoeddi. Mae adran 6(1) o Ddeddf 2022 yn darparu bod rhaid i Weinidogion Cymru adolygu gweithrediad ac effaith Deddf 2022 a chyhoeddi casgliadau'r adolygiad cyn diwedd y cyfnod o 4 blynedd sy'n dechrau â'r diwrnod y daeth Deddf 2022 i rym. Daeth Deddf 2022 i rym ar 9 Medi 2022 ac felly rhaid i gasgliadau'r adolygiad gael eu cyhoeddi cyn 8 Medi 2026.

Cyhoeddwyd casgliadau'r adolygiad ar 13 Chwefror 2026.

Mae adran 7(5)(b) o Ddeddf 2022 yn darparu na chaniateir cymeradwyo drafft o offeryn statudol sy'n cynnwys rheoliadau o dan adran 7(2) o Ddeddf 2022 drwy benderfyniad gan Senedd Cymru ar ôl 8 Medi 2027.

Mae rheoliad 2 o'r Rheoliadau hyn yn darparu nad yw'r pŵer i wneud rheoliadau o dan adran 1 o Ddeddf 2022 i ddod i ben ar 8 Medi 2027 ond ei fod i barhau mewn grym am gyfnod pellach sy'n dechrau â 9 Medi 2027 ac yn dod i ben â 30 Ebrill 2031.

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 86

TRETHI, CYMRU

Rheoliadau Deddf Deddfau Trethi Cymru etc. (Pŵer i Addasu) 2022 (Estyn Dyddiad Dod i Ben) 2026

Gwnaed	*18 Mawrth 2026*
Yn dod i rym	*20 Mawrth 2026*

Mae Gweinidogion Cymru, drwy arfer y pŵer a roddir iddynt gan adran 7(2) o Ddeddf Deddfau Trethi Cymru etc. (Pŵer i Addasu) 2022(**1**) ("Deddf 2022"), yn gwneud y Rheoliadau a ganlyn.

Yn unol ag adran 7(5)(a) o Ddeddf 2022, ni osodwyd drafft o'r offeryn statudol Cymreig hwn gerbron Senedd Cymru cyn i Weinidogion Cymru gyhoeddi casgliadau'r adolygiad o weithrediad ac effaith Deddf 2022 o dan adran 6 o Ddeddf 2022 ar 13 Chwefror 2026.

Yn unol ag adran 7(5)(b) o Ddeddf 2022, cymeradwywyd yr offeryn statudol Cymreig hwn drwy benderfyniad gan Senedd Cymru cyn diwedd y cyfnod o 5 mlynedd sy'n dechrau â'r diwrnod y daeth Deddf 2022 i rym.

Yn unol â gweithdrefn gymeradwyo'r Senedd a gymhwysir gan adran 7(4) o Ddeddf 2022, gosodwyd drafft o'r offeryn statudol Cymreig hwn gerbron Senedd Cymru ac fe'i cymeradwywyd ganddi drwy benderfyniad.

Enwi a dod i rym

1.—(1) Enw'r Rheoliadau hyn yw Rheoliadau Deddf Deddfau Trethi Cymru etc. (Pŵer i Addasu) 2022 (Estyn Dyddiad Dod i Ben) 2026.

(2) Daw'r Rheoliadau hyn i rym ar 20 Mawrth 2026.

Estyn dyddiad dod i ben y pŵer i wneud rheoliadau

2. Nid yw'r pŵer yn adran 1 o Ddeddf Deddfau Trethi Cymru etc. (Pŵer i Addasu) 2022 i ddod i ben ar ddiwedd 8 Medi 2027 yn unol ag adran 7(1) o'r Ddeddf honno; mae i barhau mewn grym am gyfnod pellach sy'n dechrau â 9 Medi 2027 ac yn dod i ben â 30 Ebrill 2031.

(**1**) 2022 dsc 2.

Mark Drakeford
Ysgrifennydd y Cabinet dros Gyllid a'r Gymraeg, un o Weinidogion Cymru
18 Mawrth 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. 86

TAXES, WALES

The Welsh Tax Acts etc. (Power to Modify) Act 2022 (Extension of Expiry Date) Regulations 2026

EXPLANATORY NOTE

(This note is not part of the Regulations)

Section 1(1) of the Welsh Tax Acts etc. (Power to Modify) Act 2022 ("the 2022 Act") provides that the Welsh Ministers may make regulations which modify certain legislation (defined in section 1(3) of the 2022 Act) and regulations made under that legislation, if the Welsh Ministers consider that the modifications are necessary or appropriate for or in connection with the purposes set out in section 1(1)(a) to (d) of the 2022 Act, subject to the restrictions in sections 1(2) and 2 of the 2022 Act.

Section 7(1) of the 2022 Act provides that the power under section 1 of the 2022 Act expires at the end of the period of 5 years beginning with the day on which the 2022 Act came into force. The 2022 Act came into force on 9 September 2022 and the power expires on 8 September 2027.

Section 7(2) of the 2022 Act provides that the Welsh Ministers may by regulations provide that the power under section 1 of the 2022 Act is not to expire on that date (section 7(2)(a)) but is to continue in force for a further period, specified in regulations, ending no later than 30 April 2031 (section 7(2)(b)).

Section 7(5)(a) of the 2022 Act provides that a draft of a statutory instrument containing regulations under section 7(2) of the 2022 Act may not be laid before Senedd Cymru before the conclusions of the review under section 6 of the 2022 Act have been published. Section 6(1) of the 2022 Act provides that the Welsh Ministers must review the operation and effect of the 2022 Act and publish the conclusions of the review before the end of the period of 4 years beginning with the day on which the 2022 Act came into force. The 2022 Act came into force on 9 September 2022 and so the conclusions of the review must be published before 8 September 2026.

The conclusions of the review were published on 13 February 2026.

Section 7(5)(b) of the 2022 Act provides that a draft of a statutory instrument containing regulations under section 7(2) of the 2022 Act may not be approved by a resolution of Senedd Cymru after 8 September 2027.

Regulation 2 of these Regulations provides that the regulation-making power under section 1 of the 2022 Act is not to expire on 8 September 2027 but is to continue in force for a further period beginning with 9 September 2027 and ending with 30 April 2031.

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. 86

TAXES, WALES

The Welsh Tax Acts etc. (Power to Modify) Act 2022 (Extension of Expiry Date) Regulations 2026

Made	*18 March 2026*
Coming into force	*20 March 2026*

The Welsh Ministers, in exercise of the power conferred on them by section 7(2) of the Welsh Tax Acts etc. (Power to Modify) Act 2022(**1**) ("the 2022 Act"), make the following Regulations.

In accordance with section 7(5)(a) of the 2022 Act, a draft of this Welsh statutory instrument was not laid before Senedd Cymru before the Welsh Ministers published the conclusions of the review of the operation and effect of the 2022 Act under section 6 of the 2022 Act on 13 February 2026.

In accordance with section 7(5)(b) of the 2022 Act, this Welsh statutory instrument was approved by a resolution of Senedd Cymru before the end of the period of 5 years beginning with the day on which the 2022 Act came into force.

In accordance with the Senedd approval procedure applied by section 7(4) of the 2022 Act a draft of this Welsh statutory instrument was laid before, and approved by resolution of, Senedd Cymru.

Title and coming into force

1.—(1) The title of these Regulations is the Welsh Tax Acts etc. (Power to Modify) Act 2022 (Extension of Expiry Date) Regulations 2026.

(2) These Regulations come into force on 20 March 2026.

Extension of the expiry date of the regulation making power

2. The power in section 1 of the Welsh Tax Acts etc. (Power to Modify) Act 2022 is not to expire at the end of 8 September 2027 in accordance with section 7(1) of that Act; it is to continue in force for a further period beginning with 9 September 2027 and ending with 30 April 2031.

(**1**) 2022 asc 2.

Mark Drakeford
Cabinet Secretary for Finance and Welsh Language, one of the Welsh Ministers
18 March 2026

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