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OFFERYNNAU STATUDOL CYMRU

2026 Rhif 1

Rheoliadau Ardrethu Annomestig (Hysbysiadau Galw am Dalu) (Cymru) (Diwygio) 2026

Gwnaed	*6 Ionawr 2026*
Yn dod i rym	*31 Ionawr 2026*

WELSH STATUTORY INSTRUMENTS

2026 No. 1

The Non-Domestic Rating (Demand Notices) (Wales) (Amendment) Regulations 2026

Made	*6 January 2026*
Coming into force	*31 January 2026*

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OFFERYNNAU STATUDOL CYMRU

2026 Rhif 1

ARDRETHU A PHRISIO, CYMRU

Rheoliadau Ardrethu Annomestig (Hysbysiadau Galw am Dalu) (Cymru) (Diwygio) 2026

NODYN ESBONIADOL

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

Mae Rheoliadau Ardrethu Annomestig (Hysbysiadau Galw am Dalu) (Cymru) 2017 ("Rheoliadau 2017") yn darparu ar gyfer cynnwys hysbysiadau galw am dalu ardrethi annomestig a gyflwynir gan awdurdodau bilio yng Nghymru neu ar eu rhan.

Mae Atodlen 2 i Reoliadau 2017 yn rhagnodi'r wybodaeth y mae rhaid ei chynnwys yn y nodiadau esboniadol y mae rhaid iddynt fynd gyda hysbysiad galw am dalu.

Mae'r Rheoliadau hyn yn diwygio Atodlen 2 i Reoliadau 2017 i adlewyrchu'r ailbrisiad ardrethi annomestig sy'n cymryd effaith o 1 Ebrill 2026, y newid yn amlder diofyn ailbrisiadau ardrethi annomestig o 5 mlynedd i 3 blynedd, a chyflwyno lluosyddion ardrethu annomestig gwahaniaethol.

Ystyriwyd Cod Ymarfer Gweinidogion Cymru ar gynnal Asesiadau Effaith Rheoleiddiol mewn perthynas â'r Rheoliadau hyn. O ganlyniad, ystyriwyd nad oedd yn angenrheidiol cynnal asesiad effaith rheoleiddiol o'r costau a'r manteision sy'n debygol o ddeillio o gydymffurfio â'r Rheoliadau hyn.

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2026 Rhif 1

ARDRETHU A PHRISIO, CYMRU

Rheoliadau Ardrethu Annomestig (Hysbysiadau Galw am Dalu) (Cymru) (Diwygio) 2026

Gwnaed	*6 Ionawr 2026*
Yn dod i rym	*31 Ionawr 2026*

Mae Gweinidogion Cymru yn gwneud y Rheoliadau a ganlyn drwy arfer y pwerau a roddir iddynt gan baragraffau 1 a 2(2)(h) o Atodlen 9 i Ddeddf Cyllid Llywodraeth Leol 1988(**1**).

Enwi, dod i rym a chymhwyso

1.—(1) Enw'r Rheoliadau hyn yw Rheoliadau Ardrethu Annomestig (Hysbysiadau Galw am Dalu) (Cymru) (Diwygio) 2026.

(2) Daw'r Rheoliadau hyn i rym ar 31 Ionawr 2026.

(3) Mae'r Rheoliadau hyn yn gymwys i hysbysiadau galw am dalu sy'n ymwneud â blynyddoedd ariannol sy'n dechrau ar 1 Ebrill 2026 neu ar ôl hynny ac a ddyroddir gan awdurdodau bilio yng Nghymru neu ar eu rhan.

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

2.—(1) Mae paragraff 1 o Atodlen 2 i Reoliadau Ardrethu Annomestig (Hysbysiadau Galw am Dalu) (Cymru) 2017(**2**) wedi ei ddiwygio fel a ganlyn.

(2) Yn y paragraff o'r enw Gwerth ardrethol—

(a) yn lle "Ei Mawrhydi (CThEM)" rhodder "Ei Fawrhydi (CThEF)";

(b) yn lle "5 mlynedd" rhodder "3 blynedd";

(c) yn lle "2023" rhodder "2026";

(d) yn lle "2021" rhodder "2024".

(3) Yn y paragraff o'r enw Ailbrisio, yn lle "2023" rhodder "2026" ac yn lle "2021" rhodder "2024".

(**1**) 1988 p. 41. Gweler adran 67(12A) am ystyr "appropriate national authority". Gweler adran 146(6) am ystyr "prescribed". Diwygiwyd paragraff 1 o Atodlen 9 gan baragraff 89(2) o Atodlen 13 i Ddeddf Tribiwnlysoedd, Llysoedd a Gorfodaeth 2007 (p. 15), a pharagraff 1(23)(a) o Atodlen 1 i Ddeddf Cyllid Llywodraeth Leol (Cymru) 2024 (dsc 6). Diwygiwyd paragraff 2(2)(h) o Atodlen 9 gan adrannau 139 a 194(4) o Ddeddf Llywodraeth Leol a Thai 1989 (p. 42), a pharagraff 44(3) o Atodlen 5 iddi a Rhan 2 o Atodlen 12 iddi, ac adran 8(3) o Ddeddf Cyllid Llywodraeth Leol 2012 (p. 17).

(**2**) O.S. 2017/113 (Cy. 39), yr offerynnau diwygio perthnasol yw O.S. 2018/122 (Cy. 28), O.S. 2020/1250 (Cy. 283) ac O.S. 2023/3 (Cy. 2).

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(4) Yn y paragraff o'r enw Y lluosydd ardrethu annomestig, yn lle "Mae'r lluosydd a bennir bob blwyddyn gan Weinidogion Cymru yr un fath ar gyfer Cymru gyfan" rhodder "Mae tri lluosydd yn gymwys yng Nghymru: y lluosydd safonol, y lluosydd manwerthu a'r lluosydd uwch. Pennir y lluosyddion bob blwyddyn gan Weinidogion Cymru".

(5) Yn nhestun Cymraeg y paragraff o'r enw Rhyddhad elusennol ac yn ôl disgresiwn, yn lle "Chyllid a Thollau EM" rhodder "Chyllid a Thollau EF" ac yn lle "Cyllid a Thollau EM" rhodder "Cyllid a Thollau EF".

(6) Yn y paragraff o'r enw Rhyddhad ardrethi trosiannol—

(a) yn lle "2022" rhodder "2025";

(b) yn lle "2023" rhodder "2026".

Mark Drakeford
Ysgrifennydd y Cabinet dros Gyllid a'r Gymraeg, un o Weinidogion Cymru
6 Ionawr 2026

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WELSH STATUTORY INSTRUMENTS

2026 No. 1

RATING AND VALUATION, WALES

The Non-Domestic Rating (Demand Notices) (Wales) (Amendment) Regulations 2026

EXPLANATORY NOTE

(This note is not part of the Regulations)

The Non-Domestic Rating (Demand Notices) (Wales) Regulations 2017 ("the 2017 Regulations") provide for the contents of non-domestic rates demand notices which are served by or on behalf of billing authorities in Wales.

Schedule 2 to the 2017 Regulations prescribes the information which must be included in the explanatory notes that must accompany a demand notice.

These Regulations amend Schedule 2 to the 2017 Regulations to reflect the non-domestic rating revaluation which takes effect from 1 April 2026, the change in the default frequency of non-domestic rating revaluations from 5 to 3 years, and the introduction of differential non-domestic rating multipliers.

The Welsh Ministers' Code of Practice on the carrying out of Regulatory Impact Assessments was considered in relation to these Regulations. As a result, it was not considered necessary to carry out a regulatory impact assessment as to the likely costs and benefits of complying with these Regulations.

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WELSH STATUTORY INSTRUMENTS

2026 No. 1

RATING AND VALUATION, WALES

The Non-Domestic Rating (Demand Notices) (Wales) (Amendment) Regulations 2026

Made	*6 January 2026*
Coming into force	*31 January 2026*

The Welsh Ministers make the following Regulations in exercise of the powers conferred on them by paragraphs 1 and 2(2)(h) of Schedule 9 to the Local Government Finance Act 1988(**1**).

Title, coming into force and application

1.—(1) The title of these Regulations is the Non-Domestic Rating (Demand Notices) (Wales) (Amendment) Regulations 2026.

(2) These Regulations come into force on 31 January 2026.

(3) These Regulations apply to demand notices which relate to financial years beginning on or after 1 April 2026 and are issued by or on behalf of Welsh billing authorities.

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

2.—(1) Paragraph 1 of Schedule 2 to the Non-Domestic Rating (Demand Notices) (Wales) Regulations 2017(**2**) is amended as follows.

(2) In the paragraph entitled Rateable value—

(a) for “Her Majesty’s” substitute “His Majesty’s”;

(b) for “5 years” substitute “3 years”;

(c) for “2023” substitute “2026”;

(d) for “2021” substitute “2024”.

(3) In the paragraph entitled Revaluation, for “2023” substitute “2026” and for “2021” substitute “2024”.

(**1**) 1988 c. 41. See section 67(12A) for the meaning of “appropriate national authority”. See section 146(6) for the meaning of “prescribed”. Paragraph 1 of Schedule 9 was amended by paragraph 89(2) of Schedule 13 to the Tribunals, Courts and Enforcement Act 2007 (c. 15), and paragraph 1(23)(a) of Schedule 1 to the Local Government Finance (Wales) Act 2024 (asc 6). Paragraph 2(2)(h) of Schedule 9 was amended by sections 139 and 194(4) of, and paragraph 44(3) of Schedule 5 and Part 2 of Schedule 12 to, the Local Government and Housing Act 1989 (c. 42) and section 8(3) of the Local Government Finance Act 2012 (c. 17).

(**2**) S.I. 2017/113 (W. 39), relevant amending instruments are S.I. 2018/122 (W. 28), S.I. 2020/1250 (W. 283) and S.I. 2023/3 (W. 2).

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(4) In the paragraph entitled Non-domestic rating multiplier, for “The multiplier set annually by the Welsh Ministers is the same for the whole of Wales” substitute “There are three multipliers applicable in Wales: the standard multiplier, the retail multiplier and the higher multiplier. The multipliers are set annually by the Welsh Ministers”.

(5) In the Welsh language text of the paragraph entitled Charitable and discretionary relief, for “Chyllid a Thollau EM” substitute “Chyllid a Thollau EF” and for “Cyllid a Thollau EM” substitute “Cyllid a Thollau EF”.

(6) In the paragraph entitled Transitional rate relief—

(a) for “2022” substitute “2025”;

(b) for “2023” substitute “2026”.

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