



Rheoliadau drafft a osodwyd gerbron Senedd Cymru yn unol â gweithdrefn gymeradwyo'r Senedd o dan adran 143A(5)(m) o Ddeddf Cyllid Llywodraeth Leol 1988 (p. 41).

OFFERYNNAU STATUDOL CYMRU DRAFFT

2026 Rhif

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

Gwnaed

Yn dod i rym

1 Ebrill 2026

Draft Regulations laid before Senedd Cymru in accordance with the Senedd approval procedure under section 143A(5)(m) of the Local Government Finance Act 1988 (c. 41).

DRAFT WELSH STATUTORY INSTRUMENTS

2026 No.

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

Made

Coming into force

1 April 2026



Rheoliadau drafft a osodwyd gerbron Senedd Cymru yn unol â gweithdrefn gymeradwyo'r Senedd o dan adran 143A(5)(m) o Ddeddf Cyllid Llywodraeth Leol 1988 (p. 41).

OFFERYNNAU STATUDOL CYMRU DRAFFT

2026 Rhif

ARDRETHU A PHRSIO, 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.

OFFERYNNAU STATUDOL CYMRU DRAFFT

2026 Rhif

ARDRETHU A PHRSIO, CYMRU

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

Gwnaed

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).

Enw
Ysgrifennydd y Cabinet dros Gyllid a'r Gymraeg, un o Weinidogion Cymru
DYDDIAD



Draft Regulations laid before Senedd Cymru in accordance with the Senedd approval procedure under section 143A(5)(m) of the Local Government Finance Act 1988 (c. 41).

DRAFT WELSH STATUTORY INSTRUMENTS

2026 No.

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.

DRAFT WELSH STATUTORY INSTRUMENTS

2026 No.

RATING AND VALUATION, WALES

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

Made

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).

Name
Cabinet Secretary for Finance and Welsh Language, one of the Welsh Ministers
DATE