Rheoliadau drafft a osodwyd gerbron Senedd Cymru yn unol â gweithdrefn gymeradwyo’r Senedd o dan adran 79(2) o Ddeddf Treth Trafodiadau Tir a Gwrthweithio Osgoi Trethi Datganoledig (Cymru) 2017 (dccc 1).

O F F E R Y N N A U   S T A T U D O L   C Y M R U   D R A F F T

2026 Rhif

Rheoliadau Deddf Treth Trafodiadau Tir a Gwrthweithio Osgoi Trethi Datganoledig (Cymru) 2017 (Diwygio Atodlen 5) 2026

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

Draft Regulations laid before Senedd Cymru in accordance with the Senedd approval procedure under section 79(2) of the Land Transaction Tax and Anti-avoidance of Devolved Taxes (Wales) Act 2017 (anaw 1).

D R A F T   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.

The Land Transaction Tax and Anti-avoidance of Devolved Taxes (Wales) Act 2017 (Amendments to Schedule 5) Regulations 2026

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

Rheoliadau drafft a osodwyd gerbron Senedd Cymru yn unol â gweithdrefn gymeradwyo'r Senedd o dan adran 79(2) o Ddeddf Treth Trafodiadau Tir a Gwrthweithio Osgoi Trethi Datganoledig (Cymru) 2017 (dccc 1).

O F F E R Y N N A U   S T A T U D O L   C Y M R U   D R A F F T

2026 Rhif

TRETH TRAFODIADAU TIR, CYMRU

Rheoliadau Deddf Treth Trafodiadau Tir a Gwrthweithio Osgoi Trethi Datganoledig (Cymru) 2017 (Diwygio Atodlen 5) 2026

NODYN ESBONIADOL

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

Mae Atodlen 5 i Ddeddf Treth Trafodiadau Tir a Gwrthweithio Osgoi Trethi Datganoledig (Cymru) 2017 ("DTTT") yn gwneud darpariaeth ynghylch trafodiadau sy'n drafodiadau eiddo preswyl cyfraddau uwch.

Mae'r Rheoliadau hyn yn diwygio'r Atodlen honno i ddarparu bod trafodiadau sy'n ymwneud â phrynu annedd unigol sy'n drafodiadau eiddo preswyl cyfraddau uwch yn peidio â bod yn drafodiadau eiddo preswyl cyfraddau uwch os yw'r annedd a brynir yn y trafodiad hwnnw yn cael ei lesio wedyn i awdurdod lleol yng Nghymru. Maent hefyd yn darparu bod y dreth sydd i'w chodi mewn cysylltiad â thrafodiadau sy'n ymwneud â phrynu anheddau lluosog yn cael ei gostwng os yw unrhyw un o'r anheddau a brynir yn y trafodiad hwnnw yn cael ei lesio wedyn i awdurdod lleol yng Nghymru.

Mae'r Rheoliadau hyn hefyd yn diwygio Atodlen 5 i'r DTTT i wneud darpariaeth ynghylch sut y caiff trethdalwr hawlio unrhyw dreth a ordalwyd pan fo trafodiad wedi peidio â bod yn drafodiad eiddo preswyl cyfraddau uwch neu os yw'r dreth sydd i'w chodi yn cael ei gostwng. Gwneir diwygiadau hefyd i Atodlen 5 i ddarparu'r amgylchiadau y mae rhaid ad-dalu unrhyw ad-daliad o'r fath odanynt.

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.

Rheoliadau drafft a osodwyd gerbron Senedd Cymru yn unol â gweithdrefn gymeradwyo'r Senedd o dan adran 79(2) o Ddeddf Treth Trafodiadau Tir a Gwrthweithio Osgoi Trethi Datganoledig (Cymru) 2017 (dccc 1).

O F F E R Y N N A U   S T A T U D O L   C Y M R U   D R A F F T

2026 Rhif

TRETH TRAFODIADAU TIR, CYMRU

Rheoliadau Deddf Treth Trafodiadau Tir a Gwrthweithio Osgoi Trethi Datganoledig (Cymru) 2017 (Diwygio Atodlen 5) 2026

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

Mae Gweinidogion Cymru yn gwneud y Rheoliadau a ganlyn drwy arfer y pwerau a roddir iddynt gan adran 24(11) a 78 o Ddeddf Treth Trafodiadau Tir a Gwrthweithio Osgoi Trethi Datganoledig (Cymru) 2017([1]).

Yn unol â gweithdrefn gymeradwyo'r Senedd([2]) a gymhwysir gan adran 79(2) o'r Ddeddf honno gosodwyd drafft o'r offeryn statudol Cymreig hwn gerbron Senedd Cymru ac fe'i cymeradwywyd ganddi drwy benderfyniad.

Enwi, dod i rym a dehongli

1.—(1) Enw'r Rheoliadau hyn yw Rheoliadau Deddf Treth Trafodiadau Tir a Gwrthweithio Osgoi Trethi Datganoledig (Cymru) 2017 (Diwygio Atodlen 5) 2026.

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

(3) Yn y Rheoliadau hyn, ystyr "DTTT" yw Deddf Treth Trafodiadau Tir a Gwrthweithio Osgoi Trethi Datganoledig (Cymru) 2017.

Prynwr sy'n unigolyn: trafodiadau annedd unigol

2.—(1) Mae Rhan 2 o Atodlen 5 i'r DTTT (prynwr sy'n unigolyn: trafodiadau annedd unigol) wedi ei diwygio fel a ganlyn.

(2) Ym mharagraff 3(5) (trafodiadau eiddo preswyl cyfraddau uwch)—

(a) ar ddiwedd paragraff (a) hepgorer "a";

(b) ar ddiwedd paragraff (b) mewnosoder "ac,

([1]) 2017 dccc 1.

([2]) Gweler hefyd adran 37G o Ddeddf Deddfwriaeth (Cymru) 2019 (dccc 4) am ddarpariaeth ynghylch y weithdrefn sy'n gymwys pan fo offeryn yn cyfuno is-ddeddfwriaeth yn ddarostyngedig i weithdrefnau gwahanol yn y Senedd, sy'n gymwys i'r offeryn hwn.

(c) paragraff 9A (eithriad ar gyfer gwaredu dilynol i awdurdodau lleol).”

(3) Ar ôl paragraff 9 (trafodiadau yn ystod y cyfnod interim) mewnosoder—

“Eithriad ar gyfer gwaredu dilynol i awdurdodau lleol: prynwr sy’n unigolyn mewn trafodiad annedd unigol

9A.—(1) Mae’r paragraff hwn yn gymwys i drafodiad (“y trafodiad caffael”)—

(a) sy’n drafodiad eiddo preswyl cyfraddau uwch o dan baragraff 3,

(b) y mae ei ddyddiad cael effaith yn ystod y cyfnod sy’n dechrau â 13 Chwefror 2026 ac sy’n dod i ben â 31 Mawrth 2031, ac

(c) y mae’r gydnabyddiaeth drethadwy ar ei gyfer yn £400,000 neu lai.

(2) Mae’r trafodiad caffael yn peidio â bod yn drafodiad eiddo preswyl cyfraddau uwch o dan baragraff 3 os—

(a) yw’r prynwr yn y trafodiad caffael, mewn trafodiad arall, (“y trafodiad gwaredu”) yn rhoi les o’r annedd a brynir (“yr annedd ar les”) i awdurdod lleol,

(b) yw’r les am gyfnod o 5 mlynedd o leiaf ond heb fod yn fwy nag 20 mlynedd,

(c) nad yw’r rhent sy’n daladwy o dan y les yn fwy na’r uchafswm lwfans tai lleol sy’n gymwys ar ddyddiad cael effaith y trafodiad gwaredu mewn cysylltiad â’r annedd ar les, a

(d) yw dyddiad cael effaith y trafodiad gwaredu yn ystod y cyfnod o 18 mis sy’n dechrau â dyddiad cael effaith y trafodiad caffael.

(3) Os yw’r les a roddir yn y trafodiad gwaredu yn cael ei therfynu gan y prynwr yn y trafodiad caffael cyn 5 mlynedd i ddyddiad cael effaith y trafodiad gwaredu, mae is-baragraff (2) i’w drin fel pe na bai erioed wedi bod yn gymwys i’r trafodiad caffael.

(4) Am ddarpariaeth bellach mewn cysylltiad ag—

(a) trafodiad y mae is-baragraff (2) yn gymwys iddo, gweler paragraff 23A;

(b) trafodiad y mae is-baragraff (3) yn gymwys iddo, gweler paragraff 23B.

(5) At ddibenion is-baragraff (2), nid yw paragraff 20(1) o Atodlen 6 (trin cytundeb ar gyfer les a gyflawnir yn sylweddol fel rhoi les) yn gymwys.”

Prynwr sy’n unigolyn: trafodiadau anheddau lluosog

3.—(1) Mae Rhan 3 o Atodlen 5 i’r DTTT (prynwr sy’n unigolyn: trafodiadau anheddau lluosog) wedi ei diwygio fel a ganlyn.

(2) Ym mharagraff 13 (dwy annedd gymwys neu ragor), ar ôl is-baragraff (5) mewnosoder—

“(6) Mae’r paragraff hwn yn gymwys yn ddarostyngedig i’r eithriad ym mharagraff 18A (eithriad ar gyfer gwaredu dilynol i awdurdodau lleol).”

(3) Ym mharagraff 15(7) (prynwr â phrif fuddiant mewn annedd arall)—

(a) ar ddiwedd paragraff (a) hepgorer “a”;

(b) ar ddiwedd paragraff (b) mewnosoder “a

(c) paragraff 18A (eithriad ar gyfer gwaredu dilynol i awdurdodau lleol).”

(4) Ar ôl paragraff 18 (disodli prif breswylfa: trafodiadau yn ystod y cyfnod interim) mewnosoder—

“Eithriad ar gyfer gwaredu dilynol i awdurdodau lleol: trafodiadau anheddau lluosog

18A.—(1) Mae’r paragraff hwn yn gymwys i drafodiad (“y trafodiad caffael”)—

(a) sy’n drafodiad eiddo preswyl cyfraddau uwch o dan baragraff 11, a

(b) y mae ei ddyddiad cael effaith yn ystod y cyfnod sy’n dechrau â 13 Chwefror 2026 ac sy’n dod i ben â 31 Mawrth 2031.

(2) Mae is-baragraff (4) yn gymwys i’r trafodiad caffael os—

(a) yw’r prynwr yn y trafodiad caffael, mewn trafodiad arall (“y trafodiad gwaredu”), yn rhoi les o un neu ragor o’r anheddau a brynir a oedd yn ffurfio prif destun y trafodiad caffael (“annedd ar les”) i awdurdod lleol,

(b) yw’r gydnabyddiaeth drethadwy sydd i’w phriodoli i’r annedd ar les neu bob annedd ar les (yn ôl y digwydd) yn £400,000 neu lai,

(c) yw’r les am gyfnod o 5 mlynedd o leiaf ond heb fod yn fwy nag 20 mlynedd,

(d) nad yw’r rhent sy’n daladwy o dan y les yn fwy na’r uchafswm lwfans tai lleol sy’n gymwys ar ddyddiad cael effaith y trafodiad gwaredu mewn cysylltiad â’r annedd ar les neu bob annedd ar les (yn ôl y digwydd), ac

(e) yw dyddiad cael effaith y trafodiad gwaredu yn ystod y cyfnod o 18 mis sy’n dechrau â dyddiad cael effaith y trafodiad caffael.

(3) At ddiben is-baragraff (2)(b), y gydnabyddiaeth drethadwy sydd i’w phriodoli i annedd ar les yw hynny o’r gydnabyddiaeth drethadwy ar gyfer y trafodiad caffael sydd i’w phriodoli, ar sail gyfiawn a rhesymol, i’r buddiant yn yr annedd ar les honno.

(4) Mae’r dreth sydd i’w chodi mewn cysylltiad â’r trafodiad caffael wedi ei gostwng yn ôl y swm perthnasol.

(5) Os rhoi les o un annedd ar les yw’r trafodiad gwaredu, y “swm perthnasol” yw’r gwahaniaeth rhwng—

(a) y dreth a fyddai wedi bod i’w chodi o dan adran 27 mewn cysylltiad â’r buddiant yn yr annedd ar les pe bai’r buddiant ynddi wedi bod yn brif destun trafodiad trethadwy ar wahân (“trafodiad tybiannol”) a oedd yn drafodiad eiddo preswyl cyfraddau uwch at ddibenion rheoliadau o dan adran 24(1)(b), a

(b) y dreth a fyddai wedi bod i’w chodi o dan adran 27 ar yr un trafodiad tybiannol pe bai yn drafodiad eiddo preswyl at ddibenion rheoliadau o dan adran 24(1)(a).

(6) Os rhoi les o fwy nac un annedd ar les yw’r trafodiad gwaredu, y “swm perthnasol” yw’r gwahaniaeth rhwng—

(a) cyfanswm symiau y dreth a fyddai wedi bod i’w chodi o dan adran 27 mewn cysylltiad â’r buddiant ym mhob annedd ar les pe bai pob buddiant wedi bod yn brif destun trafodiadau trethadwy ar wahân (“y trafodiadau tybiannol”) a bod bob trafodiad tybiannol yn drafodiad eiddo preswyl cyfraddau uwch at ddibenion rheoliadau o dan adran 24(1)(b), a

(b) cyfanswm symiau'r dreth, a fyddai wedi bod i'w chodi o dan adran 27 ar yr un trafodiadau tybiannol pe baent yn drafodiadau eiddo preswyl at ddibenion rheoliadau o dan adran 24(1)(a).

(7) At ddibenion pennu'r dreth a fyddai wedi bod i'w chodi o dan is-baragraffau (5)(a) a (5)(b) neu (6)(a) a (6)(b) (yn ôl y digwydd), y gydnabyddiaeth drethadwy ar gyfer trafodiad tybiannol yw'r swm a bennir o dan is-baragraff (3) mewn cysylltiad â'r annedd ar les y mae'r buddiant ynddi yn cael ei drin fel prif destun y trafodiad tybiannol.

(8) Os yw'r les a roddir yn y trafodiad gwaredu yn cael ei therfynu gan y prynwr yn y trafodiad caffael cyn 5 mlynedd i ddyddiad cael effaith y trafodiad gwaredu, mae is-baragraff (4) i'w drin fel pe na bai erioed wedi bod yn gymwys i'r trafodiad caffael.

(9) Am ddarpariaeth bellach mewn cysylltiad ag—

(a) trafodiad y mae is-baragraff (4) yn gymwys iddo, gweler paragraff 23A;

(b) trafodiad y mae is-baragraff (8) yn gymwys iddo, gweler paragraff 23B.

(10) At ddibenion is-baragraff (2), nid yw paragraff 20(1) o Atodlen 6 (trin cytundeb ar gyfer les a gyflawnir yn sylweddol fel rhoi les) yn gymwys."

Prynwr nad yw'n unigolyn

4.—(1) Mae Rhan 4 o Atodlen 5 i'r DTTT (prynwr nad yw'n unigolyn) wedi ei diwygio fel a ganlyn.

(2) Ym mharagraff 20 (prynwr nad yw'n unigolyn: trafodiad sy'n ymwneud ag annedd)—

(a) ar ôl is-baragraff (1) mewnosoder—

"(1A) Mae is-baragraff (1) yn gymwys yn ddarostyngedig i—

(a) is-baragraff (2), a

(b) paragraff 20A (eithriad gwaredu dilynol i awdurdodau lleol)."

(b) yn is-baragraff (2), hepgorer "Ond".

(3) Ar ôl paragraff 20 (trafodiad sy'n ymwneud ag annedd) mewnosoder—

"Eithriad gwaredu dilynol i awdurdodau lleol: trafodiad sy'n ymwneud ag annedd

20A.—(1) Mae'r paragraff hwn yn gymwys i drafodiad ("y trafodiad caffael")—

(a) sy'n drafodiad eiddo preswyl cyfraddau uwch o dan baragraff 20,

(b) y mae ei ddyddiad cael effaith yn ystod y cyfnod sy'n dechrau â 13 Chwefror 2026 ac sy'n dod i ben â 31 Mawrth 2031, ac

(c) y mae'r gydnabyddiaeth drethadwy ar ei gyfer yn £400,000 neu lai.

(2) Mae'r trafodiad caffael yn peidio â bod yn drafodiad eiddo preswyl cyfraddau uwch o dan baragraff 20 os—

(a) yw'r prynwr yn y trafodiad caffael, mewn trafodiad arall ("y trafodiad gwaredu"), yn rhoi les o'r annedd a brynir ("yr annedd ar les") i awdurdod lleol,

(b) yw'r les am gyfnod o 5 mlynedd o leiaf ond heb fod yn fwy nag 20 mlynedd,

(c) nad yw'r rhent sy'n daladwy o dan y les yn fwy na'r uchafswm lwfans tai lleol sy'n gymwys ar ddyddiad cael effaith y trafodiad gwaredu mewn cysylltiad â'r annedd ar les, a

(d) yw dyddiad cael effaith y trafodiad gwaredu yn ystod y cyfnod o 18 mis sy'n dechrau â dyddiad cael effaith y trafodiad caffael.

(3) Os yw'r les a roddir yn y trafodiad gwaredu yn cael ei therfynu gan y prynwr yn y trafodiad caffael cyn 5 mlynedd i ddyddiad cael effaith y trafodiad gwaredu, mae is-baragraff (2) i'w drin fel pe na bai erioed wedi bod yn gymwys i'r trafodiad caffael.

(4) Am ddarpariaeth bellach mewn cysylltiad ag—

(a) trafodiad y mae is-baragraff (2) yn gymwys iddo, gweler paragraff 23A;

(b) trafodiad y mae is-baragraff (3) yn gymwys iddo, gweler paragraff 23B.

(5) At ddibenion is-baragraff (2), nid yw paragraff 20(1) o Atodlen 6 (trin cytundeb ar gyfer les a gyflawnir yn sylweddol fel rhoi les) yn gymwys."

(4) Ym mharagraff 21 (trafodiad sy'n ymwneud ag anheddau lluosog), ar ôl is-baragraff (5) mewnosoder—

"(5A) Mae'r paragraff hwn yn gymwys yn ddarostyngedig i baragraff 21A (eithriad gwaredu dilynol i awdurdodau lleol)."

(5) Ar ôl paragraff 21 (trafodiad sy'n ymwneud ag anheddau lluosog) mewnosoder—

"Eithriad gwaredu dilynol i awdurdodau lleol: trafodiad sy'n ymwneud ag anheddau lluosog

21A.—(1) Mae'r paragraff hwn yn gymwys i drafodiad ("y trafodiad caffael")—

(a) sy'n drafodiad eiddo preswyl cyfraddau uwch o dan baragraff 21, a

(b) y mae ei ddyddiad cael effaith yn ystod y cyfnod sy'n dechrau â 13 Chwefror 2026 ac sy'n dod i ben â 31 Mawrth 2031.

(2) Mae is-baragraff (4) yn gymwys i'r trafodiad caffael os—

(a) yw'r prynwr yn y trafodiad caffael, mewn trafodiad arall ("y trafodiad gwaredu"), yn rhoi les o un neu ragor o'r anheddau a brynir a oedd yn ffurfio prif destun y trafodiad caffael ("annedd ar les") i awdurdod lleol,

(b) yw'r gydnabyddiaeth drethadwy sydd i'w phriodoli i'r annedd ar les neu bob annedd ar les (yn ôl y digwydd) yn £400,000 neu lai,

(c) yw'r les am gyfnod o 5 mlynedd o leiaf ond heb fod yn fwy nag 20 mlynedd,

(d) nad yw'r rhent sy'n daladwy o dan y les yn fwy na'r uchafswm lwfans tai lleol sy'n gymwys ar ddyddiad cael effaith y trafodiad gwaredu mewn cysylltiad â'r annedd ar les neu bob annedd ar les (yn ôl y digwydd), ac

(e) yw dyddiad cael effaith y trafodiad gwaredu yn ystod y cyfnod o 18 mis sy'n dechrau â dyddiad cael effaith y trafodiad caffael.

(3) At ddiben is-baragraff (2)(b), y gydnabyddiaeth drethadwy sydd i'w phriodoli i annedd ar les yw hynny o'r gydnabyddiaeth drethadwy ar gyfer y trafodiad caffael sydd i'w phriodoli, ar sail gyfiawn a rhesymol, i'r buddiant yn yr annedd ar les honno.

(4) Mae'r dreth sydd i'w chodi mewn cysylltiad â'r trafodiad caffael wedi ei gostwng yn ôl y swm perthnasol.

(5) Os rhoi les o un annedd ar les yw'r trafodiad gwaredu, y "swm perthnasol" yw'r gwahaniaeth rhwng—

(a) y dreth a fyddai wedi bod i'w chodi o dan adran 27 mewn cysylltiad â'r buddiant yn yr annedd ar les pe bai'r buddiant ynddi wedi bod yn brif destun trafodiad trethadwy ar wahân ("trafodiad tybiannol") a oedd yn drafodiad eiddo preswyl cyfraddau uwch at ddibenion rheoliadau o dan adran 24(1)(b), a

(b) y dreth a fyddai wedi bod i'w chodi o dan adran 27 ar yr un trafodiad tybiannol pe bai yn drafodiad eiddo preswyl at ddibenion rheoliadau o dan adran 24(1)(a).

(6) Os rhoi les o fwy nac un annedd ar les yw'r trafodiad gwaredu, y "swm perthnasol" yw'r gwahaniaeth rhwng—

(a) cyfanswm symiau y dreth a fyddai wedi bod i'w chodi o dan adran 27 mewn cysylltiad â'r buddiant ym mhob annedd ar les pe bai pob buddiant wedi bod yn brif destun trafodiadau trethadwy ar wahân ("y trafodiadau tybiannol") a bod pob trafodiad tybiannol yn drafodiad eiddo preswyl cyfraddau uwch at ddibenion rheoliadau o dan adran 24(1)(b), a

(b) cyfanswm symiau'r dreth, a fyddai wedi bod i'w chodi o dan adran 27 ar yr un trafodiadau tybiannol pe baent yn drafodiadau eiddo preswyl at ddibenion rheoliadau o dan adran 24(1)(a).

(7) At ddibenion pennu'r dreth a fyddai wedi bod i'w chodi o dan is-baragraffau (5)(a) a (5)(b) neu (6)(a) a (6)(b) (yn ôl y digwydd), y gydnabyddiaeth drethadwy ar gyfer trafodiad tybiannol yw'r swm a bennir o dan is-baragraff (3) mewn cysylltiad â'r annedd ar les y mae'r buddiant ynddi yn cael ei drin fel prif destun y trafodiad tybiannol.

(8) Os yw'r les a roddir yn y trafodiad gwaredu yn cael ei therfynu gan y prynwr yn y trafodiad caffael cyn 5 mlynedd i ddyddiad cael effaith y trafodiad gwaredu, mae is-baragraff (4) i'w drin fel pe na bai erioed wedi bod yn gymwys i'r trafodiad caffael.

(9) Am ddarpariaeth bellach mewn cysylltiad ag—

(a) trafodiad y mae is-baragraff (4) yn gymwys iddo, gweler paragraff 23A;

(b) trafodiad y mae is-baragraff (8) yn gymwys iddo, gweler paragraff 23B.

(10) At ddibenion is-baragraff (2), nid yw paragraff 20(1) o Atodlen 6 (trin cytundeb ar gyfer les a gyflawnir yn sylweddol fel rhoi les) yn gymwys."

Ad-daliad ar gyfer gwarediadau dilynol i awdurdodau lleol ac ad-dalu'r ad-daliad

5.—(1) Mae Rhan 5 o Atodlen 5 i'r DTTT (darpariaeth atodol) wedi ei diwygio fel a ganlyn.

(2) Ar ôl paragraff 23 (darpariaeth bellach mewn cysylltiad â'r eithriad ar gyfer disodli prif breswylfa) mewnosoder—

"*Darpariaeth bellach mewn cysylltiad â'r eithriad ar gyfer gwaredu dilynol i awdurdodau lleol*

23A.—(1) Mae'r paragraff hwn yn gymwys pan fo—

(a) trafodiad caffael (o fewn ystyr paragraff 9A(1) neu 20A(1) (yn ôl y digwydd)) yn peidio â bod yn drafodiad eiddo preswyl cyfraddau uwch at ddiben rheoliadau o dan adran 24(1)(b) oherwydd paragraff 9A(2) neu 20A(2) (yn ôl y digwydd), neu

(b) y dreth sydd i'w chodi mewn cysylltiad â thrafodiad caffael (o fewn ystyr paragraff 18A(1) neu 21A(1) (yn ôl y digwydd)) yn cael ei gostwng oherwydd paragraff 18A(4) neu 21A(4) (yn ôl y digwydd).

(2) Mae is-baragraff (3) yn gymwys—

(a) pan fo y trafodiad gwaredu (o fewn ystyr paragraff 9A(2)(a), 18A(2)(a), 20A(2)(a) neu 21A(2)(a) (yn ôl y digwydd)) yn cael effaith ar ddyddiad ffeilio'r ffurflen dreth mewn cysylltiad â'r trafodiad caffael (o fewn ystyr paragraff 9A(1), 18A(1), 20A(1) neu 21A(1) (yn ôl y digwydd)) neu cyn hynny, a

(b) pan na fo'r ffurflen dreth wedi ei dychwelyd.

(3) Ni chaiff y prynwr, wrth ddychwelyd y ffurflen dreth mewn cysylltiad â'r trafodiad caffael—

(a) trin y trafodiad fel pe na bai erioed wedi bod yn drafodiad eiddo preswyl cyfraddau uwch yn rhinwedd paragraff 9A(2) neu 20A(2) (yn ôl y digwydd);

(b) trin y dreth sydd i'w chodi mewn cysylltiad â'r trafodiad fel pe bai wastad wedi ei gostwng yn rhinwedd paragraff 18A(4) neu 21A(4) (yn ôl y digwydd).

(4) Mae is-baragraff (5) yn gymwys pan—

(a) effaith y trafodiad caffael (o fewn ystyr paragraff 9A(1) neu 20A(1) (yn ôl y digwydd)) yn peidio â bod yn drafodiad eiddo preswyl cyfraddau uwch yw bod llai o dreth yn daladwy mewn cysylltiad ag ef nag y mae'r prynwr eisoes wedi ei thalu yn unol â ffurflen dreth a ddychwelwyd ar gyfer y trafodiad hwnnw, neu

(b) effaith y dreth sydd i'w chodi mewn perthynas â'r trafodiad caffael (o fewn ystyr paragraff 18A(1) neu 21A(1) (yn ôl y digwydd)) yn cael ei gostwng yw bod llai o dreth yn daladwy mewn cysylltiad ag ef nag y mae'r prynwr eisoes wedi ei thalu yn unol â ffurflen dreth a ddychwelwyd ar gyfer y trafodiad hwnnw.

(5) Er mwyn cael ad-daliad o swm y dreth a ordalwyd, o ran y prynwr—

(a) ni chaiff ddiwygio'r ffurflen dreth a ddychwelir mewn cysylltiad â'r trafodiad caffael, ond

(b) caiff wneud hawliad am ad-dalu'r swm a ordalwyd yn unol â Phennod 7 o Ran 3 o DCRhT.

(6) Nid oes unrhyw beth yn is-baragraff (5) yn atal prynwr rhag diwygio'r ffurflen dreth at unrhyw ddiben arall.

(7) At ddibenion is-baragraff (5)(b), mae adran 78 o DCRhT yn gymwys fel pe bai "12 mis sy'n dechrau â dyddiad cael effaith y trafodiad gwaredu (o fewn ystyr paragraff 9A, 18A, 20A neu 21A (yn ôl y digwydd) o Atodlen 5 i DTTT)" wedi ei roi yn lle "4 blynedd" hyd at y diwedd.

23B.—(1) Mae'r paragraff hwn yn gymwys—

(a) pan fo'r prynwr mewn trafodiad caffael (o fewn ystyr paragraff 9A(1), 18A(1), 20A(1) neu 21A(1) (yn ôl y digwydd)) wedi gwneud hawliad am ad-daliad swm a ordalwyd yn unol â pharagraff 23A, a

(b) pan fo paragraff 9A(3), 18A(8), 20A(3) neu 21A(8) (yn ôl y digwydd) yn gymwys.

(2) Rhaid i'r prynwr ddychwelyd ffurflen dreth bellach i ACC.

(3) Rhaid i ffurflen dreth a ddychwelir o dan y paragraff hwn—

(a) cael ei dychwelyd cyn diwedd y cyfnod o 30 o ddiwrnodau sy'n dechrau â'r diwrnod ar ôl y dyddiad perthnasol, a

(b) cynnwys hunanasesiad.

(4) Y "dyddiad perthnasol" yw'r dyddiad y terfynir y les a grybwyllir ym mharagraff 9A(3), 18A(8), 20A(3) neu 21A(8) (yn ôl y digwydd)."

Atodol: dehongli Atodlen 5 i'r DTTT

6.—(1) Mae Rhan 6 o Atodlen 5 i'r DTTT (dehongli) wedi ei diwygio fel a ganlyn.

(2) Yn lle pennawd paragraff 38, rhodder "Diffiniadau eraill".

(3) Ym mharagraff 38 (diffiniadau eraill), yn y lleoedd priodol, mewnosoder—

"ystyr "awdurdod lleol" ("*local authority*") yw cyngor sir neu fwrdeistref sirol a gyfansoddwyd o dan adran 21 o Ddeddf Llywodraeth Leol 1972 (p. 70);";

"ystyr "lwfans tai lleol" ("*local housing allowance*") yw'r lwfans a bennir yn unol â pharagraff 2 o Atodlen 3B i Orchymyn Swyddogion Rhent (Swyddogaethau Budd-dal Tai) 1997(O.S. 1997/1984).".

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 79(2) of the Land Transaction Tax and Anti-avoidance of Devolved Taxes (Wales) Act 2017 (anaw 1).

D R A F T   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.

LAND TRANSACTION TAX, WALES

The Land Transaction Tax and Anti-avoidance of Devolved Taxes (Wales) Act 2017 (Amendments to Schedule 5) Regulations 2026

EXPLANATORY NOTE

(This note is not part of the Regulations)

Schedule 5 to the Land Transaction Tax and Anti-avoidance of Devolved Taxes (Wales) Act 2017 ("the LTTA") makes provision about transactions that are higher rates residential property transactions.

These Regulations amend that Schedule to provide that transactions involving the purchase of a single dwelling that are higher rates residential property transactions cease to be higher rates residential property transactions if the dwelling purchased in that transaction is subsequently leased to a local authority in Wales. They also provide that the tax chargeable in respect of transactions involving the purchase of multiple dwellings is reduced if any of the dwellings purchased in that transaction is subsequently leased to a local authority in Wales.

These Regulations also amend Schedule 5 to the LTTA to make provision about how a taxpayer may claim any overpaid tax where a transaction has ceased to be a higher rates residential property transaction or the tax chargeable is reduced. Amendments are also made to Schedule 5 to provide the circumstances under which any such refund must be repaid.

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.

Draft Regulations laid before Senedd Cymru in accordance with the Senedd approval procedure under section 79(2) of the Land Transaction Tax and Anti-avoidance of Devolved Taxes (Wales) Act 2017 (anaw 1).

D R A F T   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.

LAND TRANSACTION TAX, WALES

The Land Transaction Tax and Anti-avoidance of Devolved Taxes (Wales) Act 2017 (Amendments to Schedule 5) Regulations 2026

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

The Welsh Ministers make the following Regulations in exercise of the powers conferred on them by sections 24(11) and 78 of the Land Transaction Tax and Anti-avoidance of Devolved Taxes (Wales) Act 2017(**1**).

In accordance with the Senedd approval procedure applied by section 79(2) of that Act(**2**) a draft of this Welsh statutory instrument was laid before, and approved by resolution of, Senedd Cymru.

Title, coming into force and interpretation

1.—(1) The title of these Regulations is the Land Transaction Tax and Anti-avoidance of Devolved Taxes (Wales) Act 2017 (Amendments to Schedule 5) Regulations 2026.

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

(3) In these Regulations, “LTTA” means the Land Transaction Tax and Anti-avoidance of Devolved Taxes (Wales) Act 2017.

Buyer is an individual: single dwelling transactions

2.—(1) Part 2 of Schedule 5 to the LTTA (buyer is an individual: single dwelling transactions) is amended as follows.

(2) In paragraph 3(5) (higher rates residential property transactions)—

(a) at the end of paragraph (a) omit “and”;

(b) at the end of paragraph (b) insert “and,

(**1**) 2017 anaw 1.
(**2**) See also section 37G of the Legislation (Wales) Act 2019 (anaw 4) for provision about the procedure that applies when an instrument combines subordinate legislation subject to different Senedd procedures, which applies to this instrument.

(c) paragraph 9A (subsequent disposal to local authorities exception).”

(3) After paragraph 9 (transactions during interim period) insert—

“Subsequent disposal to local authorities exception: buyer is an individual in a single dwelling transaction

9A.—(1) This paragraph applies to a transaction (“the acquisition transaction”)—

(a) that is a higher rates residential property transaction under paragraph 3,

(b) the effective date of which is during the period beginning with 13 February 2026 and ending with 31 March 2031, and

(c) the chargeable consideration for which is £400,000 or less.

(2) The acquisition transaction ceases to be a higher rates residential property transaction under paragraph 3 if—

(a) in another transaction (“the disposal transaction”) the buyer in the acquisition transaction grants a lease of the purchased dwelling (“the leased dwelling”) to a local authority,

(b) the lease is for a term of at least 5 years but not more than 20 years,

(c) the rent payable under the lease is no greater than the maximum local housing allowance applicable at the effective date of the disposal transaction in respect of the leased dwelling, and

(d) the effective date of the disposal transaction is during the period of 18 months beginning with the effective date of the acquisition transaction.

(3) If the lease granted in the disposal transaction is terminated by the buyer in the acquisition transaction before the 5th anniversary of the effective date of the disposal transaction, sub-paragraph (2) is treated as if it never applied to the acquisition transaction.

(4) For further provision in connection with—

(a) a transaction to which sub-paragraph (2) applies, see paragraph 23A;

(b) a transaction to which sub-paragraph (3) applies, see paragraph 23B.

(5) For the purposes of sub-paragraph (2), paragraph 20(1) of Schedule 6 (agreement for lease that is substantially performed is treated as a grant of a lease) does not apply.”

Buyer is an individual: multiple dwelling transactions

3.—(1) Part 3 of Schedule 5 to the LTTA (buyer is an individual: multiple dwelling transactions) is amended as follows.

(2) In paragraph 13 (two or more qualifying dwellings), after sub-paragraph (5) insert—

“(6) This paragraph applies subject to the exception in paragraph 18A (subsequent disposal to local authorities exception).”

(3) In paragraph 15(7) (buyer has a major interest in other dwelling)—

(a) at the end of paragraph (a) omit “and”;

(b) at the end of paragraph (b) insert “and

(c) paragraph 18A (subsequent disposal to local authorities exception).”

(4) After paragraph 18 (replacement of main residence: transactions during interim period) insert—

"Subsequent disposal to local authorities exception: multiple dwelling transactions

18A.—(1) This paragraph applies to a transaction ("the acquisition transaction")—

(a) that is a higher rates residential property transaction under paragraph 11, and

(b) the effective date of which is during the period beginning with 13 February 2026 and ending with 31 March 2031.

(2) Sub-paragraph (4) applies to the acquisition transaction if—

(a) in another transaction ("the disposal transaction") the buyer in the acquisition transaction grants a lease of one or more of the purchased dwellings that consisted of the main subject-matter of the acquisition transaction ("leased dwelling") to a local authority,

(b) the chargeable consideration attributable to the leased dwelling or each leased dwelling (as the case may be) is £400,000 or less,

(c) the lease is for a term of at least 5 years but not more than 20 years,

(d) the rent payable under the lease is no greater than the maximum local housing allowance applicable at the effective date of the disposal transaction in respect of the leased dwelling or each leased dwelling (as the case may be), and

(e) the effective date of the disposal transaction is during the period of 18 months beginning with the effective date of the acquisition transaction.

(3) For the purpose of sub-paragraph (2)(b), the chargeable consideration attributable to a leased dwelling is so much of the chargeable consideration for the acquisition transaction that is attributable, on a just and reasonable basis, to the interest in that leased dwelling.

(4) The tax chargeable in respect of the acquisition transaction is reduced by the relevant amount.

(5) If the disposal transaction is the grant of a lease of a single leased dwelling, the "relevant amount" is the difference between—

(a) the tax that would have been chargeable under section 27 in respect of the interest in the leased dwelling had it been the main subject-matter of a separate chargeable transaction ("the notional transaction") that was a higher rates residential property transaction for the purposes of regulations under section 24(1)(b), and

(b) the tax that would have been chargeable under section 27 on the same notional transaction were it a residential property transaction for the purposes of regulations under section 24(1)(a).

(6) If the disposal transaction is the grant of a lease of more than one leased dwelling, the "relevant amount" is the difference between—

(a) the sum of the amounts of tax that would have been chargeable under section 27 in respect of the interest in each leased dwelling had each interest been the main subject-matter of separate chargeable transactions ("the notional transactions") and each notional transaction were a higher rates residential property transaction for the purposes of regulations under section 24(1)(b), and

(b) the sum of the amounts of tax that would have been chargeable under section 27 on the same notional transactions were they residential property transactions for the purposes of regulations under section 24(1)(a).

(7) For the purposes of determining the tax that would have been chargeable under sub-paragraphs (5)(a) and (5)(b) or (6)(a) and (6)(b) (as the case may be), the chargeable consideration for a notional transaction is the amount determined under sub-paragraph (3) in respect of the leased dwelling the interest in which is treated as being the main subject-matter of the notional transaction.

(8) If the lease granted in the disposal transaction is terminated by the buyer in the acquisition transaction before the 5th anniversary of the effective date of the disposal transaction, sub-paragraph (4) is treated as if it never applied to the acquisition transaction.

(9) For further provision in connection with—

(a) a transaction to which sub-paragraph (4) applies, see paragraph 23A;

(b) a transaction to which sub-paragraph (8) applies, see paragraph 23B.

(10) For the purposes of sub-paragraph (2), paragraph 20(1) of Schedule 6 (agreement for lease that is substantially performed is treated as a grant of a lease) does not apply."

Buyer is not an individual

4.—(1) Part 4 of Schedule 5 to the LTTA (buyer is not an individual) is amended as follows.

(2) In paragraph 20 (buyer is not an individual: transaction involving a dwelling)—

(a) after sub-paragraph (1) insert—

"(1A) Sub-paragraph (1) applies subject to the exceptions in—

(a) sub-paragraph (2), and

(b) paragraph 20A (subsequent disposal to local authorities exception)."

(b) in sub-paragraph (2), omit "But".

(3) After paragraph 20 (transaction involving a dwelling) insert—

"Subsequent disposal to local authorities exception: transaction involving a dwelling

20A.—(1) This paragraph applies to a transaction ("the acquisition transaction")—

(a) that is a higher rates residential property transaction under paragraph 20,

(b) the effective date of which is during the period beginning with 13 February 2026 and ending with 31 March 2031, and

(c) the chargeable consideration for which is £400,000 or less.

(2) The acquisition transaction ceases to be a higher rates residential property transaction under paragraph 20 if—

(a) in another transaction ("the disposal transaction") the buyer in the acquisition transaction grants a lease of the purchased dwelling ("the leased dwelling") to a local authority,

(b) the lease is for a term of at least 5 years but not more than 20 years,

(c) the rent payable under the lease is no greater than the maximum local housing allowance applicable at the effective date of the disposal transaction in respect of the leased dwelling, and

(d) the effective date of the disposal transaction is during the period of 18 months beginning with the effective date of the acquisition transaction.

(3) If the lease granted in the disposal transaction is terminated by the buyer in the acquisition transaction before the 5th anniversary of the effective date of the disposal transaction, sub-paragraph (2) is treated as if it never applied to the acquisition transaction.

(4) For further provision in connection with—

(a) a transaction to which sub-paragraph (2) applies, see paragraph 23A;

(b) a transaction to which sub-paragraph (3) applies, see paragraph 23B.

(5) For the purposes of sub-paragraph (2), paragraph 20(1) of Schedule 6 (agreement for lease that is substantially performed is treated as a grant of a lease) does not apply."

(4) In paragraph 21 (transaction involving multiple dwellings), after sub-paragraph (5) insert—

"(5A) This paragraph applies subject to paragraph 21A (subsequent disposal to local authorities exception)."

(5) After paragraph 21 (transaction involving multiple dwellings) insert—

"Subsequent disposal to local authorities exception: transaction involving multiple dwellings

21A.—(1) This paragraph applies to a transaction ("the acquisition transaction")—

(a) that is a higher rates residential property transaction under paragraph 21, and

(b) the effective date of which is during the period beginning with 13 February 2026 and ending with 31 March 2031.

(2) Sub-paragraph (4) applies to the acquisition transaction if—

(a) in another transaction ("the disposal transaction") the buyer in the acquisition transaction grants a lease of one or more of the purchased dwellings that consisted of the main subject-matter of the acquisition transaction ("leased dwelling") to a local authority,

(b) the chargeable consideration attributable to the leased dwelling or each leased dwelling (as the case may be) is £400,000 or less,

(c) the lease is for a term of at least 5 years but not more than 20 years,

(d) the rent payable under the lease is no greater than the maximum local housing allowance applicable at the effective date of the disposal transaction in respect of the leased dwelling or each leased dwelling (as the case may be), and

(e) the effective date of the disposal transaction is during the period of 18 months beginning with the effective date of the acquisition transaction.

(3) For the purpose of sub-paragraph (2)(b), the chargeable consideration attributable to a leased dwelling is so much of the chargeable consideration for

the acquisition transaction that is attributable, on a just and reasonable basis, to the interest in that leased dwelling.

(4) The tax chargeable in respect of the acquisition transaction is reduced by the relevant amount.

(5) If the disposal transaction is the grant of a lease of a single leased dwelling, the “relevant amount” is the difference between—

(a) the tax that would have been chargeable under section 27 in respect of the interest in the leased dwelling had it been the main subject-matter of a separate chargeable transaction (“the notional transaction”) that was a higher rates residential property transaction for the purposes of regulations under section 24(1)(b), and

(b) the tax that would have been chargeable under section 27 on the same notional transaction were it a residential property transaction for the purposes of regulations under section 24(1)(a).

(6) If the disposal transaction is the grant of a lease of more than one leased dwelling, the “relevant amount” is the difference between—

(a) the sum of the amounts of tax that would have been chargeable under section 27 in respect of the interest in each leased dwelling had each interest been the main subject-matter of separate chargeable transactions (“the notional transactions”) and each notional transaction were a higher rates residential property transaction for the purposes of regulations under section 24(1)(b), and

(b) the sum of the amounts of tax that would have been chargeable under section 27 on the same notional transactions were they residential property transactions for the purposes of regulations under section 24(1)(a).

(7) For the purposes of determining the tax that would have been chargeable under sub-paragraphs (5)(a) and (5)(b) or (6)(a) and (6)(b) (as the case may be), the chargeable consideration for a notional transaction is the amount determined under sub-paragraph (3) in respect of the leased dwelling the interest in which is treated as being the main subject-matter of the notional transaction.

(8) If the lease granted in the disposal transaction is terminated by the buyer in the acquisition transaction before the 5th anniversary of the effective date of the disposal transaction, sub-paragraph (4) is treated as if it never applied to the acquisition transaction.

(9) For further provision in connection with—

(a) a transaction to which sub-paragraph (4) applies, see paragraph 23A;

(b) a transaction to which sub-paragraph (8) applies, see paragraph 23B.

(10) For the purposes of sub-paragraph (2), paragraph 20(1) of Schedule 6 (agreement for lease that is substantially performed is treated as a grant of a lease) does not apply.”

Refund for subsequent disposals to local authorities and repayment of refund

5.—(1) Part 5 of Schedule 5 to the LTTA (supplementary provision) is amended as follows.

(2) After paragraph 23 (further provision in connection with replacement of main residence exception) insert—

"*Further provision in connection with subsequent disposal to local authorities exception*

23A.—(1) This paragraph applies where—

(a) an acquisition transaction (within the meaning of paragraph 9A(1) or 20A(1) (as the case may be)) ceases to be a higher rates residential property transaction for the purpose of regulations under section 24(1)(b) by reason of paragraph 9A(2) or 20A(2) (as the case may be), or

(b) the tax chargeable in respect of an acquisition transaction (within the meaning of paragraph 18A(1) or 21A(1) (as the case may be)) is reduced by reason of paragraph 18A(4) or 21A(4) (as the case may be).

(2) Sub-paragraph (3) applies where—

(a) the effective date of the disposal transaction (within the meaning of paragraph 9A(2)(a), 18A(2)(a), 20A(2)(a) or 21A(2)(a) (as the case may be)) falls on or before the filing date for the return in respect of the acquisition transaction (within the meaning of paragraph 9A(1), 18A(1), 20A(1) or 21A(1) (as the case may be)), and

(b) the return has not been made.

(3) The buyer may not, when making the return in respect of the acquisition transaction—

(a) treat the transaction as though it had never been a higher rates residential property transaction by virtue of paragraph 9A(2) or 20A(2) (as the case may be);

(b) treat the tax chargeable in respect of the transaction as though it had always been reduced by virtue of paragraph 18A(4) or 21A(4) (as the case may be).

(4) Sub-paragraph (5) applies where—

(a) the effect of the acquisition transaction (within the meaning of paragraph 9A(1) or 20A(1) (as the case may be)) ceasing to be a higher rates residential transaction is that less tax is payable in respect of it than the buyer has already paid in accordance with a return made for that transaction, or

(b) the effect of the tax chargeable in respect of the acquisition transaction (within the meaning of paragraph 18A(1) or 21A(1) (as the case may be)) being reduced is that less tax is payable in respect of it than the buyer has already paid in accordance with a return made for that transaction.

(5) In order to obtain a repayment of the amount of tax overpaid the buyer—

(a) may not amend the return made in respect of the acquisition transaction, but

(b) may make a claim for repayment of the amount overpaid in accordance with Chapter 7 of Part 3 of TCMA.

(6) Nothing in sub-paragraph (5) prevents the buyer from amending the return for any other purpose.

(7) For the purposes of sub-paragraph (5)(b), section 78 of TCMA applies as if for "4 years" to the end there were substituted "12 months beginning with the effective date of the disposal transaction (within the meaning of paragraph 9A, 18A, 20A or 21A (as the case may be) of Schedule 5 to the LTTA)."

23B.—(1) This paragraph applies where—

(a) the buyer in an acquisition transaction (within the meaning of paragraph 9A(1), 18A(1), 20A(1) or 21A(1) (as the case may be)) has made a claim for repayment of an amount overpaid in accordance with paragraph 23A, and

(b) paragraph 9A(3), 18A(8), 20A(3) or 21A(8) (as the case may be) applies.

(2) The buyer must make a further return to the WRA.

(3) A return made under this paragraph must—

(a) be made before the end of the period of 30 days beginning with the day after the relevant date, and

(b) include a self-assessment.

(4) The "relevant date" is the date that the lease mentioned in paragraph 9A(3), 18A(8), 20A(3) or 21A(8) (as the case may be) is terminated."

Supplementary: interpretation of Schedule 5 to the LTTA

6.—(1) Part 6 of Schedule 5 to the LTTA (interpretation) is amended as follows.

(2) For the heading of paragraph 38, substitute "Other definitions".

(3) In paragraph 38 (other definitions), in the appropriate places, insert—

""local authority" ("*awdurdod lleol*") means a council of a county or county borough constituted under section 21 of the Local Government Act 1972 (c. 70);";

""local housing allowance" ("*lwfans tai lleol")*means the allowance determined in accordance with paragraph 2 of Schedule 3B to the Rent Officers (Housing Benefit Functions) Order 1997 (S.I. 1997/1984);".

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