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).

OFFERYNNAU STATUDOL CYMRU DRAFFT

2026 Rhif

Rheoliadau Treth Trafodiadau Tir (Addasu Rhyddhad ar gyfer Caffaeliadau sy'n Ymwneud ag Anheddau Lluosog) (Cymru) 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).

DRAFT WELSH STATUTORY INSTRUMENTS

2026 No.

The Land Transaction Tax (Modification of Relief for Acquisitions Involving Multiple Dwellings) (Wales) 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 Treth Trafodiadau Tir (Addasu Rhyddhad ar gyfer Caffaeliadau sy'n Ymwneud ag Anheddau Lluosog) (Cymru) 2026

NODYN ESBONIADOL

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

Mae'r Rheoliadau hyn yn diwygio Atodlen 13 i Ddeddf Treth Trafodiadau Tir a Gwrthweithio Osgoi Trethi Datganoledig (Cymru) 2017, sy'n darparu rhyddhad ar gyfer caffaeliadau sy'n ymwneud ag anheddau lluosog.

Mae rheoliad 2 yn diwygio paragraff 6 o Atodlen 13 i gynyddu isafswm y dreth y mae rhaid ei thalu pan hawlir rhyddhad o dan Atodlen 13 o 1% o'r gydnabyddiaeth sydd i'w phriodoli i anheddau a bynnir i 3% o'r gydnabyddiaeth sydd i'w phriodoli i anheddau a bynnir.

Mae rheoliad 3 yn cynnwys darpariaethau trosiannol sy'n darparu nad yw'r Rheoliadau yn effeithio ar drafodiadau tir y rhoddir effaith iddynt yn unol â chontract yr ymrwymir iddo neu a gyflawnir yn sylweddol cyn 13 Chwefror 2026, yn ddarostyngedig i amodau penodol.

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).

OFFERYNNAU STATUDOL CYMRU DRAFFT

2026 Rhif

TRETH TRAFODIADAU TIR, CYMRU

Rheoliadau Treth Trafodiadau Tir (Addasu Rhyddhad ar gyfer Caffaeliadau sy'n Ymwneud ag Anheddau Lluosog) (Cymru) 2026

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

Mae Gweinidogion Cymru, drwy arfer y pwerau a roddir iddynt gan adran 78 o Ddeddf Treth Trafodiadau Tir a Gwrthweithio Osgoi Trethi Datganoledig (Cymru) 2017(**1**), a pharagraff 6(7) o Atodlen 13 iddi, yn gwneud y Rheoliadau a ganlyn.

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 Treth Trafodiadau Tir (Addasu Rhyddhad ar gyfer Caffaeliadau sy'n Ymwneud ag Anheddau Lluosog) (Cymru) 2026.

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

(3) Mae i eiriau ac ymadroddion a ddefnyddir yn y Rheoliadau hyn yr un ystyr ag sydd iddynt yn Neddf Treth Trafodiadau Tir a Gwrthweithio Osgoi Trethi Datganoledig (Cymru) 2017.

Addasu'r isafswm sy'n daladwy pan hawlir rhyddhad ar gyfer caffaeliadau sy'n ymwneud ag anheddau lluosog

2. Ym mharagraff 6 o Atodlen 13 i Ddeddf Treth Trafodiadau Tir a Gwrthweithio Osgoi Trethi Datganoledig (Cymru) 2017 (pennu'r dreth sy'n gysylltiedig â'r gydnabyddiaeth sydd i'w phriodoli i anheddau), yn is-baragraff (2)—

(**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.

(a) yn lle “nag 1%” rhodder “na 3%”;

(b) yn lle “ag 1%” rhodder “â 3%”.

Darpariaethau trosiannol

3.—(1) Mae’r diwygiadau a wneir gan y Rheoliadau hyn yn cael effaith mewn perthynas â thrafodiad tir sydd â dyddiad cael effaith ar 13 Chwefror 2026 neu ar ôl hynny.

(2) Ond nid yw’r diwygiadau a wneir gan y Rheoliadau hyn yn cael effaith mewn perthynas â thrafodiad tir os—

(a) rhoddir effaith i’r trafodiad yn unol â chontract yr ymrwymir iddo ac a gyflawnir yn sylweddol cyn 13 Chwefror 2026, neu

(b) rhoddir effaith i’r trafodiad yn unol â chontract yr ymrwymir iddo cyn 13 Chwefror 2026 ac nid yw wedi ei eithrio gan baragraff (3).

(3) Mae trafodiad tir wedi ei eithrio os—

(a) ceir unrhyw amrywiad i’r contract, neu os aseinir hawliau o dan y contract, ar neu ar ôl 13 Chwefror 2026,

(b) rhoddir effaith i’r trafodiad o ganlyniad i arfer unrhyw opsiwn, unrhyw hawl rhagbrynu neu unrhyw hawl debyg ar neu ar ôl 13 Chwefror 2026, neu

(c) ceir, ar neu ar ôl 13 Chwefror 2026, aseiniad, is-werthiant neu drafodiad arall yn ymwneud â’r cyfan neu ran o destun y contract, y caiff person heblaw’r prynwr o dan y contract yr hawl i alw am drosglwyddiad o ganlyniad iddo.

(4) Os yw—

(a) trafodiad tir ôl-gychwyn yn gysylltiol o ran trafodiad tir cyn-gychwyn, a

(b) y trafodiad tir cyn-gychwyn yn drafodiad perthnasol at ddibenion paragraff 3 o Atodlen 13 i Ddeddf Treth Trafodiadau Tir a Gwrthweithio Osgoi Trethi Datganoledig (Cymru) 2017,

nid yw’r diwygiadau a wneir gan y Rheoliadau hyn yn cael effaith mewn perthynas â’r trafodiad tir ôl-gychwyn.

(5) Ym mharagraff (4)—

(a) ystyr “trafodiad tir cyn-gychwyn” yw trafodiad tir sy’n cael effaith cyn 13 Chwefror 2026 neu sy’n bodloni’r amodau ym mharagraff (2)(a) neu (2)(b);

(b) ystyr “trafodiad tir ôl-gychwyn” yw pob trafodiad tir arall.

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 (Modification of Relief for Acquisitions Involving Multiple Dwellings) (Wales) Regulations 2026

EXPLANATORY NOTE

(This note is not part of the Regulations)

These Regulations amend Schedule 13 to the Land Transaction Tax and Anti-avoidance of Devolved Taxes (Wales) Act 2017, which provides relief for acquisitions involving multiple dwellings.

Regulation 2 amends paragraph 6 of Schedule 13 to increase the minimum amount of tax that must be paid where relief under Schedule 13 is claimed from 1% of the consideration attributable to dwellings purchased to 3% of the consideration attributable to dwellings purchased.

Regulation 3 includes transitional provisions that provide that the Regulations do not affect land transactions effected in pursuance of a contract entered into or substantially performed before 13 February 2026, subject to certain conditions.

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 (Modification of Relief for Acquisitions Involving Multiple Dwellings) (Wales) Regulations 2026

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

The Welsh Ministers, in exercise of the powers conferred on them by section 78 of, and paragraph 6(7) of Schedule 13 to, the Land Transaction Tax and Anti-avoidance of Devolved Taxes (Wales) Act 2017([1]), make the following Regulations.

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 (Modification of Relief for Acquisitions Involving Multiple Dwellings) (Wales) Regulations 2026.

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

(3) Words and expressions used in these Regulations have the same meaning as they have in the Land Transaction Tax and Anti-avoidance of Devolved Taxes (Wales) Act 2017.

Modification of minimum amount payable where relief for acquisitions involving multiple dwellings is claimed

2. In paragraph 6 of Schedule 13 to the Land Transaction Tax and Anti-avoidance of Devolved Taxes (Wales) Act 2017 (determining the tax related to the consideration attributable to dwellings), in sub-paragraph (2) for "1%", in both places it occurs, substitute "3%".

(**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.

Transitional provisions

3.—(1) The amendments made by these Regulations have effect in relation to a land transaction with an effective date on or after 13 February 2026.

(2) But the amendments made by these Regulations do not have effect in relation to a land transaction if—

(a) the transaction is effected in pursuance of a contract entered into and substantially performed before 13 February 2026, or

(b) the transaction is effected in pursuance of a contract entered into before 13 February 2026 and is not excluded by paragraph (3).

(3) A land transaction is excluded if—

(a) there is any variation of the contract, or assignment of rights under the contract, on or after 13 February 2026,

(b) the transaction is effected in consequence of the exercise on or after 13 February 2026 of any option, right of pre-emption or similar right, or

(c) on or after 13 February 2026 there is an assignment, subsale or other transaction relating to the whole or part of the subject-matter of the contract, as a result of which a person other than the buyer under the contract becomes entitled to call for a transfer.

(4) If—

(a) a post-commencement land transaction is linked to a pre-commencement land transaction, and

(b) the pre-commencement land transaction is a relevant transaction for the purposes of paragraph 3 of Schedule 13 to the Land Transaction Tax and Anti-avoidance of Devolved Taxes (Wales) Act 2017,

the amendments made by these Regulations do not have effect in relation to the post-commencement land transaction.

(5) In paragraph (4)—

(a) "pre-commencement land transaction" means a land transaction the effective date of which is before 13 February 2026 or which meets the conditions in paragraph (2)(a) or (2)(b);

(b) "post-commencement land transaction" means all other land transactions.

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