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OFFERYNNAU STATUDOL CYMRU

2026 Rhif 118

Rheoliadau'r Dreth Gyngor (Disgowntiau, Diystyriadau ac Esemptiadau) (Cymru) (Diwygio) 2026

Gwnaed *24 Medi 2026*

Yn dod i rym yn unol â rheoliad 1(2) a (3)

WELSH STATUTORY INSTRUMENTS

2026 No. 118

The Council Tax (Discounts, Disregards and Exemptions) (Wales) (Amendment) Regulations 2026

Made *24 September 2026*

Coming into force in accordance with regulation 1(2) and (3)

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OFFERYNNAU STATUDOL CYMRU

2026 Rhif 118

Y DRETH GYNGOR, CYMRU

Rheoliadau'r Dreth Gyngor (Disgowntiau, Diystyriadau ac Esemptiadau) (Cymru) (Diwygio) 2026

NODYN ESBONIADOL

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

Mae'r Rheoliadau hyn wedi eu gwneud gan Weinidogion Cymru drwy arfer eu pŵer o dan Ddeddf Cyllid Llywodraeth Leol 1992.

Mae'r Rheoliadau hyn yn diwygio rheoliad 29 (dosbarthau ar anheddau esempt) o Reoliadau'r Dreth Gyngor (Disgowntiau, Diystyriadau ac Esemptiadau) (Cymru) 2026 ("Rheoliadau 2026").

Mae rheoliad 2(2)(a) a (b) yn egluro'r esemptiad perchennog newydd yn Nosbarthau A ac C er mwyn sicrhau, pan fo person ("P") yn prynu annedd ar 1 Ebrill 2026 neu ar ôl hynny a fu'n esempt yn flaenorol o dan y naill ddosbarth neu'r llall, fod rhaid rhoi esemptiad pellach i P ar yr amod bod yr amodau a nodir o dan y dosbarth cymwys yn cael eu bodloni, ac er bod esemptiad y perchennog blaenorol wedi dod i ben. Mae'r rheoliad hefyd yn nodi nad yw'r esemptiad pellach ond yn gymwys os yw'r pryniant wedi ei wneud am werth marchnadol teg.

Mae rheoliad 2(2)(c) yn diwygio Dosbarth F i fewnosod darpariaeth a hepgorwyd yn anghywir pan gafodd Rheoliadau 2026 eu fformadu i'w gwneud. Mae'r rheoliad hefyd yn nodi na chaiff annedd ond cael budd o'r esemptiad pan fo wedi ei meddiannu yn ystod yr esemptiad os yw'r cyfnod meddiannaeth hwnnw am un cyfnod nad yw'n fwy na chwe wythnos.

Mae rheoliad 2(2)(d) yn diwygio Dosbarth H i sicrhau, ar gyfer anheddau sydd heb eu meddiannu a ddelir at ddibenion crefyddol, na roddir ystyriaeth i unrhyw gyfnod pan fu'r annedd heb ei meddiannu cyn 1 Ebrill 2027.

Ystyriwyd Cod Ymarfer Gweinidogion Cymru ar gynnal Asesiadau Effaith Rheoleiddiol mewn perthynas â'r Rheoliadau hyn. O ganlyniad, ystyriwyd nad oedd yn angenrheidiol

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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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OFFERYNNAU STATUDOL CYMRU

2026 Rhif 118

Y DRETH GYNGOR, CYMRU

Rheoliadau'r Dreth Gyngor (Disgowntiau, Diystyriadau ac Esemptiadau) (Cymru) (Diwygio) 2026

Gwnaed	*24 Medi 2026*
Yn dod i rym yn unol â rheoliad 1(2) a (3)	

Mae Gweinidogion Cymru yn gwneud y Rheoliadau a ganlyn drwy arfer y pŵer a roddwyd i'r Ysgrifennydd Gwladol gan adran 4(3) o Ddeddf Cyllid Llywodraeth Leol 1992([1]), ac a freiniwyd bellach ynddynt hwy([2]).

Enwi a dod i rym

1.—(1) Enw'r Rheoliadau hyn yw Rheoliadau'r Dreth Gyngor (Disgowntiau, Diystyriadau ac Esemptiadau) (Cymru) (Diwygio) 2026.

(2) Daw rheoliadau 1 a 2(2)(a), (b) ac (c) i rym ar 30 Hydref 2026.

(3) Daw rheoliad 2(2)(d) i rym ar 1 Ebrill 2027.

Diwygio Rheoliadau'r Dreth Gyngor (Disgowntiau, Diystyriadau ac Esemptiadau) (Cymru) 2026

2.—(1) Mae Rheoliadau'r Dreth Gyngor (Disgowntiau, Diystyriadau ac Esemptiadau) (Cymru) 2026([3]) wedi eu diwygio fel a ganlyn.

(2) Yn rheoliad 29—

(a) yn Nosbarth A—

(i) ym mharagraff (5), yn lle "os yw'r amodau a nodir ym mharagraffau (1) a (2) wedi eu bodloni" rhodder "os yw'r gofyniad a nodir ym mharagraff (2) wedi ei fodloni";

(ii) ar ôl paragraff (6) mewnosoder—

"(7) Yn y Dosbarth hwn, ystyr "pryniant", mewn perthynas â phryniant a wneir ar 30 Hydref 2026 neu ar ôl hynny, yw trafodiad a wneir am werth marchnadol teg.";

(b) Yn Nosbarth C—

([1]) 1992 p. 14. Gweler adran 116(1) am ystyr "prescribed". Caniateir i'r pŵer i wneud gorchymyn o dan adran 4 gael ei arfer i wneud rheoliadau drwy adran 39 o Ddeddf Deddfwriaeth (Cymru) 2019 (dccc 4).

([2]) Trosglwyddwyd swyddogaethau'r Ysgrifennydd Gwladol, i'r graddau yr oeddent yn arferadwy o ran Cymru, i Gynulliad Cenedlaethol Cymru gan erthygl 2 o Orchymyn Cynulliad Cenedlaethol Cymru (Trosglwyddo Swyddogaethau) 1999 (O.S. 1999/672) ac Atodlen 1 iddo. Trosglwyddwyd y swyddogaethau hynny wedi hynny i Weinidogion Cymru gan baragraff 30 o Atodlen 11 i Ddeddf Llywodraeth Cymru 2006 (p. 32).

([3]) O.S.C. 2026/8.

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(i) ym mharagraff (1), ar ôl “meddiannu”, yr ail dro y mae’n digwydd, mewnosoder (“ond gweler paragraff (3))”;

(ii) ym mharagraff (3), yn lle “os yw’r amodau a nodir ym mharagraff (1) wedi eu bodloni” rhodder “pan fo’r annedd heb ei meddiannu na’i dodrefnu”;

(iii) ar ôl paragraff (4) mewnosoder—

“(5) Yn y Dosbarth hwn, ystyr “pryniant”, mewn perthynas â phryniant a wneir ar 30 Hydref 2026 neu ar ôl hynny, yw trafodiad a wneir am werth marchnadol teg.”;

(c) Yn Nosbarth F—

(i) yn y testun Saesneg, yn lle paragraff 1(a) rhodder—

“(a) has been unoccupied since the date of death of a person (“the deceased”),”;

(ii) ar ôl paragraff (3) mewnosoder—

“(4) Wrth ystyried a yw annedd heb ei meddiannu am unrhyw gyfnod a bennir yn y Dosbarth hwn, rhaid diystyru unrhyw gyfnod meddiannaeth unigol nad yw’n fwy na 6 wythnos.”;

(d) yn Nosbarth H—

(i) mae’r paragraff presennol yn dod yn baragraff (1);

(ii) ym mharagraff (1), ar ôl “diwrnod o dan sylw” mewnosoder “(ond gweler paragraff (2))”;

(iii) ar ôl paragraff (1) mewnosoder—

“(2) Wrth ystyried a yw annedd heb ei meddiannu am unrhyw gyfnod a bennir yn y Dosbarth hwn, rhaid diystyru unrhyw gyfnod y bu heb ei meddiannu cyn 1 Ebrill 2027.”

Elin Jones
Y Gweinidog Cabinet dros Gyllid, un o Weinidogion Cymru
24 Medi 2026

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WELSH STATUTORY INSTRUMENTS

2026 No. 118

COUNCIL TAX, WALES

The Council Tax (Discounts, Disregards and Exemptions) (Wales) (Amendment) Regulations 2026

EXPLANATORY NOTE

(This note is not part of the Regulations)

These Regulations are made by the Welsh Ministers in exercise of their power under the Local Government Finance Act 1992.

These Regulations amend regulation 29 (classes of exempt dwellings) of the Council Tax (Discounts, Disregards and Exemptions) (Wales) Regulations 2026 ("the 2026 Regulations").

Regulation 2(2)(a) and (b) clarifies the new owner exemption in Classes A and C to ensure that where a person ("P") purchases a dwelling on or after 1 April 2026 which has previously been exempt under either class, then P must be granted a further exemption provided that the conditions set out under the applicable class are satisfied, and despite the previous owner's exemption having ended. The regulation also sets out that the further exemption only applies if the purchase was carried out at a fair market value.

Regulation 2(2)(c) amends Class F to insert a provision incorrectly omitted when the 2026 Regulations were formatted for making. The regulation also sets out that a dwelling may only benefit from the exemption where it has been occupied during the exemption if that period of occupation is for a single period not exceeding six weeks.

Regulation 2(2)(d) amends Class H to ensure that for unoccupied dwellings held for religious purposes, no account is taken of any period during which the dwelling was unoccupied prior to 1 April 2027.

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. 118

COUNCIL TAX, WALES

The Council Tax (Discounts, Disregards and Exemptions) (Wales) (Amendment) Regulations 2026

Made 24 September 2026

Coming into force in accordance with regulation 1(2) and (3)

The Welsh Ministers make the following Regulations in exercise of the power conferred on the Secretary of State by section 4(3) of the Local Government Finance Act 1992(**1**), and now vested in them(**2**).

Title and coming into force

1.—(1) The title of these Regulations is the Council Tax (Discounts, Disregards and Exemptions) (Wales) (Amendment) Regulations 2026.

(2) Regulations 1 and 2(2)(a), (b) and (c) come into force on 30 October 2026.

(3) Regulation 2(2)(d) comes into force on 1 April 2027.

Amendment of the Council Tax (Discounts, Disregards and Exemptions) (Wales) Regulations 2026

2.—(1) The Council Tax (Discounts, Disregards and Exemptions) (Wales) Regulations 2026(**3**) are amended as follows.

(2) In regulation 29—

(a) in Class A—

(i) in paragraph (5), for “if the conditions set out in paragraphs (1) and (2) are satisfied” substitute “if the requirement set out in paragraph (2) is satisfied”;

(ii) after paragraph (6) insert—

“(7) In this Class, “purchase” means, in relation to a purchase made on or after 30 October 2026, a transaction carried out at a fair market value.”;

(b) In Class C—

(i) in paragraph (1), after “occupied”, insert “(but see paragraph (3))”;

(**1**) 1992 c. 14. See section 116(1) for the meaning of “prescribed”. The power to make an order under section 4 may be exercised to make regulations by section 39 of the Legislation (Wales) Act 2019 (anaw 4).
(**2**) The functions of the Secretary of State, so far as exercisable in relation to Wales, were transferred to the National Assembly for Wales by article 2 of, and Schedule 1 to, the National Assembly for Wales (Transfer of Functions) Order 1999 (S.I. 1999/672). Those functions were subsequently transferred to the Welsh Ministers by paragraph 30 of Schedule 11 to the Government of Wales Act 2006 (c. 32).
(**3**) W.S.I. 2026/8.

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(ii) in paragraph (3), for "if the conditions set out in paragraph (1) are satisfied" substitute "where the dwelling is unoccupied and unfurnished";

(iii) after paragraph (4) insert—

"(5) In this Class, "purchase" means, in relation to a purchase made on or after 30 October 2026, a transaction carried out at a fair market value.";

(c) In Class F—

(i) in the English language text, for paragraph (1)(a) substitute—

"(a) has been unoccupied since the date of death of a person ("the deceased"),";

(ii) after paragraph (3) insert—

"(4) In considering whether a dwelling has been unoccupied for any period specified in this Class, any single period of occupation not exceeding 6 weeks must be disregarded.";

(d) in Class H—

(i) the current paragraph becomes paragraph (1);

(ii) in paragraph (1), after "day in question" insert "(but see paragraph (2))";

(iii) after paragraph (1) insert—

"(2) In considering whether a dwelling has been unoccupied for any period specified in this Class, any period during which it was unoccupied before 1 April 2027 must be disregarded."

Elin Jones
Cabinet Minister for Finance, one of the Welsh Ministers
24 September 2026