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

OFFERYNNAU STATUDOL CYMRU DRAFFT

# 2026 Rhif

## Rheoliadau Ardrethu Annomestig (Rhyddhad Man Gwefru Cerbydau Trydan) (Cymru) 2026

| | |
|---|---|
| *Gwnaed* | *** |
| *Yn dod i rym* | *1 Ebrill 2027* |

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

DRAFT WELSH STATUTORY INSTRUMENTS

# 2026 No.

## The Non-Domestic Rating (Electric Vehicle Charging Point Relief) (Wales) Regulations 2026

| | |
|---|---|
| *Made* | *** |
| *Coming into force* | *1 April 2027* |

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

OFFERYNNAU STATUDOL CYMRU DRAFFT

# 2026 Rhif

# ARDRETHU A PHRISIO, CYMRU

## Rheoliadau Ardrethu Annomestig (Rhyddhad Man Gwefru Cerbydau Trydan) (Cymru) 2026

**NODYN ESBONIADOL**

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

Mae'r Rheoliadau hyn, sy'n gymwys o ran Cymru yn unig, yn nodi'r amodau sydd i'w bodloni er mwyn i fan gwefru cerbydau trydan a chilfan barcio gysylltiedig fod yn gymwys i gael rhyddhad llawn rhag atebolrwydd am ardrethu annomestig.

Mae rheoliad 2 yn nodi'r amodau sydd i'w bodloni o dan baragraff 8B(2) o Atodlen 4ZA i Ddeddf Cyllid Llywodraeth Leol 1988 pan fo'r hereditament wedi ei feddiannu. Mae rheoliad 3 yn nodi'r amodau sydd i'w bodloni o dan baragraff 2B(2) o Atodlen 4ZB i'r Ddeddf honno pan fo'r hereditament heb ei feddiannu.

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.

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

OFFERYNNAU STATUDOL CYMRU DRAFFT

# 2026 Rhif

# ARDRETHU A PHRISIO, CYMRU

## Rheoliadau Ardrethu Annomestig (Rhyddhad Man Gwefru Cerbydau Trydan) (Cymru) 2026

| | |
|---|---|
| *Gwnaed* | *** |
| *Yn dod i rym* | *1 Ebrill 2027* |

Mae Gweinidogion Cymru yn gwneud y Rheoliadau a ganlyn drwy arfer y pwerau a roddir iddynt gan baragraff 8B(2) o Atodlen 4ZA a pharagraff 2B(2) o Atodlen 4ZB i Ddeddf Cyllid Llywodraeth Leol 1988(**1**).

Yn unol â gweithdrefn gymeradwyo'r Senedd a gymhwysir gan adran 143A(5)(h) ac (i) o'r Ddeddf honno(**2**), gosodwyd drafft o'r offeryn statudol Cymreig hwn gerbron Senedd Cymru ac fe'i cymeradwywyd ganddi drwy benderfyniad.

**Enwi, dod i rym, dod i ben a dehongli**

**1.**—(1) Enw'r Rheoliadau hyn yw Rheoliadau Ardrethu Annomestig (Rhyddhad Man Gwefru Cerbydau Trydan) (Cymru) 2026.

(2) Daw'r Rheoliadau hyn i rym ar 1 Ebrill 2027 ac maent yn cael effaith ar gyfer y cyfnod sy'n dechrau â'r dyddiad hwnnw ac sy'n dod i ben â 31 Mawrth 2036.

(3) Yn y Rheoliadau hyn—

ystyr "y Ddeddf" (*"the Act"*) yw Deddf Cyllid Llywodraeth Leol 1988;

mae i "hereditament" yr ystyr a roddir i "hereditament" gan adran 64 o'r Ddeddf(**3**);

ystyr "man gwefru cerbydau trydan" (*"electric vehicle charging point"*) yw cyfleuster ar gyfer gwefru cerbyd ffordd y gellir ei yrru gan bŵer trydanol (pa un a ellir ei yrru hefyd gan fath arall o bŵer ai peidio).

(**1**) 1988 p. 41. Gweler adran 146(6) am ystyr "prescribed". Mewnosodwyd paragraff 8B o Atodlen 4ZA a pharagraff 2B o Atodlen 4ZB gan adran 5(2)(a) a (3)(a) o Ddeddf Cyllid Llywodraeth Leol (Cymru) 2024 (dsc 6).
(**2**) Mewnosodwyd adran 143A(5)(h) ac (i) gan adran 14 o Ddeddf Cyllid Llywodraeth Leol (Cymru) 2024.
(**3**) Diwygiwyd adran 64 gan baragraff 2 o Atodlen 10 i Ddeddf Cyllid Llywodraeth Leol 1992 (p. 14), Atodlen 4 i Ddeddf Llywodraeth Leol ac Ardrethu 1997 (p. 29), adran 66 o Ddeddf Llywodraeth Leol 2003 (p. 26) a pharagraff 1(13) o'r Atodlen i Ddeddf Cyllid Llywodraeth Leol (Cymru) 2024. Mae diwygiadau eraill nad ydynt yn berthnasol i'r offeryn hwn.

**Amodau ar gyfer rhyddhad llawn - hereditamentau a feddiennir**

**2.**—(1) Yr amodau sydd i'w bodloni at ddibenion paragraff 8B(2) o Atodlen 4ZA i'r Ddeddf yw bod yr hereditament—

(a) yn gyfan gwbl neu'n bennaf ar ffurf man gwefru cerbydau trydan a chilfan barcio gysylltiedig, a

(b) yn hygyrch ac yn agored i'r cyhoedd i'w ddefnyddio gan y cyhoedd.

(2) Mae hereditament yn parhau i fodloni'r amodau hyn pan fo'r man gwefru cerbydau trydan yn peidio â gweithredu dros dro ac nad yw ar gael i'w ddefnyddio gan y cyhoedd.

**Amodau ar gyfer rhyddhad llawn - hereditamentau nas feddiennir**

**3.** Yr amodau sydd i'w bodloni at ddibenion paragraff 2B(2) o Atodlen 4ZB i'r Ddeddf yw y bydd yr hereditament, pan gaiff ei feddiannu nesaf—

(a) yn gyfan gwbl neu'n bennaf ar ffurf man gwefru cerbydau trydan a chilfan barcio gysylltiedig, a

(b) yn hygyrch ac yn agored i'r cyhoedd i'w ddefnyddio gan y cyhoedd.

*ENW*
Y Gweinidog Cabinet dros Gyllid, un o Weinidogion Cymru
Dyddiad

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

DRAFT WELSH STATUTORY INSTRUMENTS

# 2026 No.

# RATING AND VALUATION, WALES

## The Non-Domestic Rating (Electric Vehicle Charging Point Relief) (Wales) Regulations 2026

### EXPLANATORY NOTE

*(This note is not part of the Regulations)*

These Regulations, which apply in relation to Wales only, set out the conditions to be satisfied for an electric vehicle charging point and associated parking bay to be eligible for full relief from non-domestic rating liability.

Regulation 2 sets out the conditions to be met under paragraph 8B(2) of Schedule 4ZA to the Local Government Finance Act 1988 where the hereditament is occupied. Regulation 3 sets out the conditions to be met under paragraph 2B(2) of Schedule 4ZB to that Act where the hereditament is unoccupied.

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

DRAFT WELSH STATUTORY INSTRUMENTS

# 2026 No.

# RATING AND VALUATION, WALES

## The Non-Domestic Rating (Electric Vehicle Charging Point Relief) (Wales) Regulations 2026

| | |
|---|---|
| *Made* | *** |
| *Coming into force* | *1 April 2027* |

The Welsh Ministers make the following Regulations in exercise of the powers conferred on them by paragraph 8B(2) of Schedule 4ZA and paragraph 2B(2) of Schedule 4ZB to the Local Government Finance Act 1988(**1**).

In accordance with the Senedd approval procedure applied by section 143A(5)(h) and (i) 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, expiry and interpretation**

**1.**—(1) The title of these Regulations is the Non-Domestic Rating (Electric Vehicle Charging Point Relief) (Wales) Regulations 2026.

(2) These Regulations come into force on 1 April 2027 and have effect for the period beginning with that date and ending with 31 March 2036.

(3) In these Regulations—

"the Act" (*"y Ddeddf"*) means the Local Government Finance Act 1988;

"electric vehicle charging point" (*"man gwefru cerbydau trydan"*) means a facility for charging a road vehicle that can be propelled by electrical power (whether or not it can also be propelled by another kind of power);

"hereditament" (*"hereditament"*) has the meaning given by section 64 of the Act(**3**).

(**1**) 1988 c. 41. See section 146(6) for the meaning of 'prescribed'. Paragraph 8B of Schedule 4ZA and paragraph 2B of Schedule 4ZB were inserted by the Local Government Finance (Wales) Act 2024 (asc 6), section 5(2)(a) and (3)(a).

(**2**) Section 143A(5)(h) and (i) was inserted by section 14 of the Local Government Finance (Wales) Act 2024.

(**3**) Section 64 was amended by paragraph 2 of Schedule 10 to the Local Government Finance Act 1992 (c. 14), Schedule 4 to the Local Government and Rating Act 1997 (c. 29), section 66 of the Local Government Act 2003 (c. 26) and paragraph 1(13) of the Schedule to the Local Government Finance (Wales) Act 2024. There are other amendments not relevant to this instrument.

**Conditions for full relief - occupied hereditaments**

**2.**—(1) The conditions to be satisfied for the purposes of paragraph 8B(2) of Schedule 4ZA to the Act are that the hereditament—

(a) consists wholly or mainly of an electric vehicle charging point and associated parking bay, and

(b) is accessible and open to the public for public use.

(2) A hereditament continues to satisfy these conditions where the electric vehicle charging point temporarily ceases to operate and is unavailable for public use.

**Conditions for full relief - unoccupied hereditaments**

**3.** The conditions to be satisfied for the purposes of paragraph 2B(2) of Schedule 4ZB to the Act are that, when next occupied, the hereditament will—

(a) consist wholly or mainly of an electric vehicle charging point and associated parking bay, and

(b) be accessible and open to the public for public use.

*NAME*
Cabinet Minister for Finance, one of the Welsh Ministers
Date