



Land Business Tracker | November 2022

Welcome to our quarterly tracker of key land management, farming, planning and energy regulation and legislation.

Please contact your local Strutt & Parker rural team for further information on anything you read here.



EMPLOYMENT

Implement now

Regulation	Description	Key dates	Action
<p>National Living Wage and National Minimum Wage rates</p> <p>(UK) </p> <p>Find out more</p> <p>NB This is separate to the voluntary 'real living wage' campaign, which increased its UK hourly rate to £10.90 from £9.90 from 22nd September 2022.</p>	<p>The rates for the National Living Wage (NLW) and the National Minimum Wage (NMW) have been increased to:</p> <ul style="list-style-type: none"> NLW – workers aged 23 and over – £10.42, up 9.7% from £9.50. NB the lower age limit was previously 25 years old. NMW – 21 to 22 year olds – £10.18, up 10.9% from £9.18. NMW – 18 to 20 year olds – £7.49, up 9.7% from £6.83. NMW – 16 and 17 year olds – £5.28, up 9.7% from £4.81. <p>NMW – apprentices – £5.28, up 9.7% from £4.81.</p>	<p>With effect from 1st April 2023.</p>	<p>Consider what changes in wage rates your business will apply.</p> <p>For more details or to speak about recommendations for wage reviews, speak to George Chichester.</p>
<p>Personal Protective Equipment at Work (Amendment) Regulations 2022</p> <p>(UK) </p> <p>Find out more</p>	<p>The new Regulations extend an employer's duty to provide PPE to more employees, including casual or irregular workers with an employment contract.</p>	<p>With effect from 6th April 2022.</p>	<p>Review all workers' terms of employment.</p> <p>Ensure PPE is provided when required.</p>

ECONOMY

Implement now

Regulation	Description	Key dates	Action
<p>Charities Act 2022 (England and Wales)</p> <p> </p> <p>Find out more</p>	<p>This Act makes changes to how charities can operate, in particular:</p> <ul style="list-style-type: none"> sell, lease or transfer land (due to come into effect in spring 2023) greater flexibility to make use of 'permanent endowment' (due from spring 2023) changes to how charities can amend their governing documents (due from autumn 2023) 	<p>Received Royal Assent on 24th February 2022.</p> <p>First changes are implemented from 1st October 2022 onwards.</p>	<p>Charities and trustees should be aware of the changes.</p>

Other changes include paying trustees for providing goods and services to the charity, managing fundraising appeals and the operation of the Charity Tribunal.

Monitor now

<p>Protect Duty (UK) </p> <p>Find out more</p>	<p>This new 'Duty' aims to make the public safer at publicly accessible locations, including festivals, hotels, pubs and parks among other places. It requires operators of public event venues to develop counter-terrorism measures to protect people from terrorist attacks. The new Duty is expected to apply to venues with a capacity of 100 people or more.</p>	<p>Expected to come into effect in 2023.</p>	<p>Monitor. Also consider how to make the public safer irrespective of the new legal duty.</p>
<p>Levelling Up and Regeneration Bill (England and Wales) </p> <p>Find out more</p>	<p>This replaces the earlier Planning Bill proposals. It is a wider Bill and includes:</p> <ul style="list-style-type: none"> • Four broad policy objectives, which the government will have a legal duty to deliver. • Decentralisation of power to local leaders, including combined county authorities. • A 'simple, non-negotiable, locally set' infrastructure levy to replace most of the current section 106 arrangements. • New 'street vote' powers, for residents on a street to put forward proposals to redevelop or extend their property. 	<p>The Bill is going through parliament now but it is unclear what proposals are likely to be supported.</p>	<p>Monitor.</p>
<p>Retained EU Law (Revocation and Reform) Bill (UK – but application varies) </p> <p>Find out more</p>	<p>This Bill introduces a sunset clause on retained EU law, including the Habitats Regulations and Environment Impact Assessment regime, which means it would expire by December 2023 unless an extension is agreed.</p>	<p>Published 22nd September 2022 and now going through parliament.</p>	<p>Monitor.</p>

ENVIRONMENT

Monitor now

Regulation	Description	Key dates	Action
<p>Net Zero Strategy (UK) </p> <p>Find out more</p>	<p>Sets out the UK Government's proposals to achieve net zero carbon emissions by 2050, including:</p> <ul style="list-style-type: none"> • Decarbonisation pathways to net zero by 2050, including illustrative scenarios. • Policies and proposals to reduce emissions for each sector. • Cross-cutting action to support the transition. 	<p>Published 19th October 2021.</p>	<p>Monitor.</p>
<p>Water abstraction and impounding licensing in England: changes to the regulatory framework</p>	<p>The government has consulted on moving the regulation of abstraction and impounding licensing into the Environmental Permitting (England and Wales) Regulations 2016 from 2023 onwards. It also consulted on changes to groundwater</p>	<p>Consultations closed on 22nd December 2021 Government response</p>	<p>Monitor. The NFU reports that the move to the EPR may happen in October 2023.</p>

<p>(England) </p> <p>Find out more</p>	<p>activities and some related surface water discharge activities under the Environmental Permitting (England and Wales) Regulations 2016.</p>	<p>expected early summer 2022.</p>	
<p>Consultation on environmental targets</p> <p>(England) </p> <p>Find out more</p>	<p>DEFRA is consulting on setting a number of legally binding targets for its policies to achieve, which it is required to do under the Environment Act 2021.</p>	<p>Consultation closed on 27th June 2022.</p>	<p>Monitor.</p> <p>The government has been criticised for missing the October 2022 date to publish its response.</p>
<p>Guiding principles on the environment: draft statutory guidance</p> <p>(Scotland) </p> <p>Find out more</p>	<p>The Scottish Government is consulting on draft statutory guidance for the five guiding principles on the environment.</p>	<p>Consultation closed 8th February 2022.</p>	<p>Monitor.</p> <p>The timetable for the government response is unclear.</p>
<p>New National Parks for Scotland</p> <p>(Scotland) </p> <p>Find out more</p>	<p>The Scottish Government has consulted on what people value about Scottish National Parks and what these areas should deliver in future. It committed to establish at least one new National Park by the end of this Parliament in 2026.</p>	<p>Consultation closed 3rd June 2022.</p>	<p>Monitor.</p>
<p>Wildlife Management (Grouse) Bill</p> <p>(Scotland) </p> <p>Find out more</p>	<p>The Scottish Government is consulting on implementing the recommendations of the 'Werritty Report', which include licensing for grouse moor management and banning glue traps.</p>	<p>Consultation closes on 14th December 2022.</p>	<p>Monitor.</p>

FARMING

Implement now

Regulation	Description	Key dates	Action																													
<p>Agricultural support schemes</p> <p>(England) </p> <p>Find out more</p> <p>NB Similar schemes will be separately developed for Scotland and Wales.</p>	<p>The seven-year transition period to move from EU-based rules to a new UK system started in January 2021. It includes:</p> <ul style="list-style-type: none"> Reductions in Direct Payments under the Basic Payment Scheme (BPS) over a seven-year transition period starting in 2021: <table border="1"> <thead> <tr> <th rowspan="2">Band £000</th> <th colspan="4">%</th> </tr> <tr> <th>2021</th> <th>2022</th> <th>2023</th> <th>2024</th> </tr> </thead> <tbody> <tr> <td>< £30</td> <td>-5%</td> <td>-20%</td> <td>-35%</td> <td>-50%</td> </tr> <tr> <td>£30 - 50</td> <td>-10%</td> <td>-25%</td> <td>-40%</td> <td>-55%</td> </tr> <tr> <td>£50 - 150</td> <td>-20%</td> <td>-35%</td> <td>-50%</td> <td>-65%</td> </tr> <tr> <td>>£150</td> <td>-25%</td> <td>-40%</td> <td>-55%</td> <td>-70%</td> </tr> </tbody> </table> <ul style="list-style-type: none"> Removal of greening rules from 2021 onwards. Relaxation of some cross-compliance rules. De-linking BPS payments so there is no requirement to farm the land. 	Band £000	%				2021	2022	2023	2024	< £30	-5%	-20%	-35%	-50%	£30 - 50	-10%	-25%	-40%	-55%	£50 - 150	-20%	-35%	-50%	-65%	>£150	-25%	-40%	-55%	-70%	<p>Various.</p>	<p>Read our Basic Payments 2022 guide for key dates for the main schemes.</p> <p>Or download our one page chart on when each scheme is likely to open.</p> <p>Speak to our farming and land management team to discuss how you could respond to the changes.</p> <p>Speak to Jonathan Armitage to run your farm or estate through our model to assess how the transition to</p>
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	<ul style="list-style-type: none"> • A new Environmental Land Management (ELM) scheme comprising three levels: <ul style="list-style-type: none"> - Sustainable Farming Incentive (SFI) (previously known as tier 1) - Local Nature Recovery (tier 2) - Landscape Recovery (tier 3) • Countryside Stewardship may be extended and replace the Local Nature Recovery scheme. • A Slurry Infrastructure grant to help reduce pollution (opened November 2022). • A replacement for the capital grant scheme for machinery and equipment (various schemes open). 		<p>new farm support policies will affect your profits.</p>
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Monitor now

<p>Delivering our vision for Scottish agriculture - proposals for a new Agriculture Bill</p> <p>(Scotland) </p> <p>Find out more</p>	<p>This Bill provides a framework for farming and other legislation and also includes proposals to modernise agricultural holdings and Scottish agricultural wages:</p> <ul style="list-style-type: none"> • The Scottish Government's Vision for Agriculture. • Emissions and nature restoration targets. • Building on minimum regulatory standards. • Just Transition. • Broad alignment to EU CAP objectives. 	<p>Consultation closes on 5th December 2022.</p>	<p>Monitor.</p>
<p>Agricultural (Wales) Bill</p> <p>(Wales) </p> <p>Find out more</p>	<p>The proposed Bill would introduce:</p> <ul style="list-style-type: none"> • Sustainable Land Management (SLM) measures. • Agricultural support payments for farmers during a transition period. • Amendments to the Agricultural Holdings Act (AHA) 1986 on dispute resolution. • Altered powers for Natural Resources Wales to prevent environmentally damaging felling. • The prohibition of snares and glue traps. 	<p>Bill published 28th September 2022.</p>	<p>Monitor.</p>
<p>Soil Carbon Code</p> <p>(UK) </p> <p>Find out more</p>	<p>A Code is being developed that would allow farmers to quantify and verify reduced greenhouse gas emissions and / or soil carbon capture. NB A separate code is also being developed for carbon stored in hedgerows.</p>	<p>Publication date to be confirmed.</p>	<p>Monitor.</p>

FOOD

Implement now

<p>Good Food Nation (Scotland) Act</p> <p>(Scotland) </p> <p>Find out more</p>	<p>The Bill aims to address food-related issues by requiring the Scottish Government, local authorities and some public bodies to produce good food plans, so that Scotland is a Good Food Nation by 2025.</p>	<p>Act passed 26th July 2022.</p>	<p>Monitor.</p>
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PLANNING

Monitor now

Regulation	Description	Key dates	Action
Local development planning - regulations and guidance: consultation (Scotland) Find out more	Significant changes to development planning were made by the Planning (Scotland) Act 2019. To implement the changes, a number of documents are required and the Scottish Government is now inviting views on them.	Government feedback to consultation updated 8 th November 2022.	Monitor.
Draft National Planning Framework 4 (Scotland) Find out more	The Scottish Government has opened a consultation seeking views and comments on the draft National Planning Framework 4 (NPF4), which will set out its priorities and policies for the planning system up to 2045. NPF4 covers a wide range of topics, including national developments, the National Spatial Strategy and national policies.	Revised draft NPF4 laid in the parliament on 8 th November 2022.	Monitor.
Permitted Development Rights review (Scotland) Find out more	Phase 2 of this review is focussing on electric vehicle charging infrastructure, changes of use in town and local centres, and port development.	Consultation closes 3 rd August 2022.	Monitor.

PROPERTY

Implement now

Regulation	Description	Key dates	Action
The Economic Crime (Transparency and Enforcement) Act 2022 (UK) Find out more	Overseas companies which own property in the UK must confirm the identities of their 'beneficial owners', which will be recorded on a new public register. Criminal penalties apply for non-compliance, including fines of up to £2,500 per day or up to five years in prison.	With effect from 15 th March 2022.	Property owners and their agents need to ensure compliance, alongside anti-money laundering procedures.
The Building Safety Act (UK – but application varies) Find out more	The Act proposes significant changes to the regulatory regime for the construction of new buildings to which the Building Regulations apply, and to give residents more say in the management of their buildings: <ul style="list-style-type: none"> • The introduction of a Building Safety Regulator. • Revision / new roles under the Construction (Design and Management) Regulations 2015. There are additional proposals for higher risk buildings, including tall buildings.	Royal Assent received April 2022. Expected to be implemented in phases between 2022 and 2024.	Monitor.

	<i>NB Amendments removed the proposed role of Building Safety Manager and also proposals for a Building Safety Charge.</i>		
Business rates relief (UK) Find out more	Business rates relief is to continue for properties in the retail, hospitality and leisure sectors at 50% relief on rates bills (taking over from earlier COVID-19 reliefs) up to a maximum of £110,000 per business.	Ongoing until April 2023.	Ensure that eligible businesses continue to claim relief.
Boiler Upgrade Scheme (England and Wales) Find out more	Grants of up to £6,000 per property to encourage domestic and non-domestic property owners to install low carbon heating systems, such as heat pumps or biomass boiler.	Scheme opened May 2022 until 2025.	Consider low carbon options when replacing boilers.
The Fire Safety Act 2021 (England and Wales) Find out more NB Part B of The Building Regulations 2010 , which relates to fire safety, has also been amended and takes effect from 1 st December 2022.	This Act clarifies which the parts of a premises the Regulatory Reform (Fire Safety) Order 2005 (the FSO) applies to. The FSO applies to all non-domestic premises, including multi-occupied residential buildings such as blocks of flats <u>and farm buildings and construction sites</u> . Individual flats are excluded. The FSO requires a responsible person to undertake, and review regularly, a fire risk assessment of the building and maintain precautions that manage the risk of fire. Other amendments to the 2005 Order introduce new fire safety measures for high rise residential buildings.	Royal Assent received April 2021. Sections 1 (premises to which the FSO applies) and 3 (guidance on duties under the FSO) take effect from 16 th May 2022. The Act is in force in Wales from 1 st October 2021.	Review fire risk assessments for relevant properties.
The Land Reform (Scotland) Act 2016 (Register of Persons Holding a Controlled Interest in Land) Regulations 2021 (Scotland) Find out more	The Regulations' aim is to increase transparency in relation to who has control over decision-making in relation to land, including vacant and derelict land. They create the framework for a new register, which will be maintained by The Registers of Scotland.	The register became operational on 1 st April 2022.	Non-compliance carries criminal penalties, although there is a one year transitional period until 1 st April 2023.

Monitor now



Regulation	Description	Key dates	Action
Heat and buildings strategy (UK) Find out more NB The Scottish Government separately published its Heat in	As part of the UK Government's Net Zero Strategy, and building on the earlier 2017 Clean Growth Strategy, proposals to decarbonise buildings include: <ul style="list-style-type: none"> • Phasing out installation of new gas boilers by 2035. • Phasing out the installation of fossil fuel heating systems in properties not connected to the gas grid from 2024 for non-domestic property and 2026 for domestic property. 	Published 19 th October 2021. Implementation of many measures will need further consultation and regulation.	Start planning how to decarbonise existing property to meet new upcoming regulations on the pathway to Net Zero.

<p>Buildings Strategy in October 2021.</p> <p>NB See Boiler Upgrade Scheme above.</p> <p>NB See Improving the energy performance of privately rented homes in England and Wales below.</p>	<ul style="list-style-type: none"> • Reductions in costs of heat pumps by 25-50% by 2025 with grants for installation. • Changes in electricity pricing to encourage use of heat pumps. Additional funding for research into low carbon technologies. • Minimum EPC ratings of C for houses by 2030 - 2035. 	<p>Policy implementation is piecemeal and delayed.</p>	
<p>Changes to permitted development rights for electronic communications infrastructure</p> <p>(UK) </p> <p>Find out more</p>	<p>The government is planning to make changes to permitted development and other rights to help improve broadband and mobile networks. This includes allowing existing masts to be increased in height up to 25 metres height under permitted development rights.</p>	<p>Consultation response published 7th March 2022.</p>	<p>Monitor.</p> <p>Changes will be made through amendments to Part 16 of Schedule 2 to the Town and Country Planning (General Permitted Development) (England) Order 2015 (as amended).</p>
<p>Land Reform Bill</p> <p>(Scotland) </p> <p>Find out more</p>	<p>The Bill aims to address concerns about the highly concentrated pattern of land ownership in rural areas of Scotland. Proposed measures include:</p> <ul style="list-style-type: none"> • The introduction of a public interest test for transfers of large-scale landholdings. • A requirement on owners of large-scale holdings to give prior notice to community bodies of their intention to sell. • A requirement on those seeking land-based subsidies to have the land registered in the Land Register, to ensure transparency around who benefits from public funding. 	<p>Consultation closed 30th October 2022.</p> <p>Bill expected to be introduced by end of 2023.</p>	<p>Monitor.</p>
<p>The Council Tax (Long-term Empty Dwellings and Dwellings Occupied Periodically) (Wales) Regulations 2022</p> <p>(Wales) </p> <p>Find out more</p>	<p>These Regulations allow a local authority to increase the council tax charged by up to 300% on long-term empty dwellings or a dwelling occupied periodically.</p>	<p>With effect from 1st April 2023.</p>	<p>Review whether it affects any properties owned.</p>
<p>Second homes in Wales – statutory licensing scheme</p> <p>(Wales) </p> <p>Find out more</p>	<p>Proposals to address second homes in Wales which include introducing new planning laws that will introduce three new planning use classes, a statutory licensing scheme and changes to land transaction tax.</p>	<p>Proposals announced 4th July 2022.</p>	<p>Monitor.</p>
<p>Proposed Land Transaction Tax higher rates for second homes</p> <p>(Wales) </p> <p>Find out more</p>	<p>The Welsh Assembly is consulting on introducing a 4% additional rate of Land Transaction Tax on purchases of dwellings which are not the owner's main residence and are used on an occasional basis.</p>	<p>Consultation closed 28th March 2022.</p>	<p>Monitor.</p>





RESIDENTIAL LETTINGS

Implement now

Regulation	Description	Key dates	Action
<p>Right to Rent checks</p> <p>(UK) </p> <p>Find out more</p>	<p>Landlords and agents need to ask prospective tenants for original documents or a share code to prove their right to live in the UK.</p> <p>Biometric residence cards or permits are not acceptable.</p>	<p>With effect from 6th April 2022.</p>	<p>Confirm that tenancy set-up procedures are up-to-date.</p> <p>For more details speak to Sarah Roberts.</p>
<p>Electrical safety in the private rented sector</p> <p>(England) </p> <p>Find out more</p> <p>NB Similar regulations already apply in Scotland.</p>	<p>The Regulations require landlords to have electrical installations in privately rented homes checked every five years.</p> <p>Properties that already have a report will not need to replace it until five years have passed since it was issued <u>if no changes have been made to the electrical system</u>.</p>	<p>With effect from 1st July 2020 for new tenancies.</p> <p>With effect from 1st April 2021 for existing tenancies.</p>	<p>Anyone commissioning a check must make sure that it is done by someone competent and with current qualifications.</p> <p>Download our checklist.</p> <p>For more details speak to Sarah Roberts.</p>
<p>Domestic smoke and carbon monoxide alarms</p> <p>(England) </p> <p>Find out more</p>	<p>Landlords will be required to fit a carbon monoxide alarm:</p> <ul style="list-style-type: none"> In any room used as living accommodation where there is a fixed combustion appliance. Next to all fixed combustion appliances of any fuel type (excluding gas cookers). <p>Alarms must be fitted in each storey which has living accommodation.</p>	<p>With effect from 1st October 2022.</p>	<p>All landlords should fit alarms as soon as possible.</p>
<p>Cost of Living (Tenant Protection) (Scotland) Bill 2022</p> <p>(Scotland) </p> <p>Find out more</p>	<p>This imposes a temporary cap on the majority of residential rent increases. It has been set at 0% until 31st March 2023. Landlords can apply to the Rent Service Scotland to increase rents (by a maximum of 3%) if their costs have risen. There is also a temporary moratorium on evictions except in a limited number of circumstances and an increase in the damages which can be awarded in cases of unlawful eviction.</p> <p>NB The increased protection for private rented tenants facing evictions during the pandemic has been made permanent by the Coronavirus (Recovery and Reform) (Scotland) Act 2022. The Bill removed the mandatory grounds for a landlord to evict a tenant and reclaim vacant possession for non-payment of rent amongst other changes.</p>	<p>With retrospective effect from 6th September 2022.</p>	<p>Review all tenancies to ensure none have had rent increases since September.</p>
<p>Civic Government (Scotland) Act 1982 (Licensing of Short-term Lets) Order 2022</p> <p>(Scotland) </p> <p>Find out more</p>	<p>Scottish landlords letting property on short-term lets (e.g., Air BNB) now require a local authority licence. This covers home letting and home sharing.</p>	<p>With effect from 1st October 2022.</p>	<p>Ensure all landlords who let properties this way are registered.</p>

<p>Renting Homes (Amendment) (Wales) Act 2021</p>	<p>The Act introduces a 'standard contract' for the private rented sector. It also extends the minimum notice period for tenancies to six months. Existing tenancy agreements will convert to the new format on 15th July 2022 and a written statement in the new format must be issued to the contract holder within six months.</p>	<p>With effect from 1st December 2022.</p>	<p>Confirm that tenancy procedures and contracts are up-to-date.</p>
<p>(Wales)  Find out more</p>	<p>Other changes include requiring properties to be fit for human habitation (FFHH) and to have a working carbon monoxide alarm in every room where there is a gas, oil or solid fuel burning appliance.</p>		<p>Fit carbon monoxide alarms as soon as possible.</p>
<p>The Non-Domestic Rating (Amendment of Definition of Domestic Property) (Wales) Order 2022</p>	<p>Regulations to ensure that let residential property used for a holiday business is genuinely available for such use.</p>	<p>With effect from 14th June 2022.</p>	<p>Review whether it affects any properties owned.</p>
<p>(Wales)  Find out more</p>			

Monitor now

<p>Renters' Reform Bill</p> <p>(England)  Find out more</p>	<p>The Bill contains a wide range of proposals, including ending a landlord's ability to serve section 21 notices to end an Assured Shorthold Tenancy without a specified reason. These are often called 'no-fault evictions'. Instead landlords will be able to use a revised and strengthened court process.</p>	<p>White Paper published on 16th June 2022.</p> <p>After being on then off, it is back on and expected to be introduced in the 2022-23 parliament session.</p>	<p>Landlords should consider the potential impact of the proposed changes on their properties.</p> <p>For more details speak to Sarah Roberts.</p>
<p>The Decent Homes Standard</p> <p>(England)  Find out more</p>	<p>Proposals in the <i>A Fairer Private Rented Sector</i> White Paper are to introduce a legally binding Decent Homes Standard for the private rented sector. It would cover meeting current standards under the Housing Health and Safety Rating System (HHSRS); that property is in a reasonable state of repair; has reasonable facilities and services; and provides a reasonable degree of thermal comfort.</p>	<p>Consultation closed 14th October 2022.</p>	<p>Monitor.</p>
<p>Improving the energy performance of privately rented homes in England and Wales</p> <p>(England and Wales)   Find out more</p>	<p>The key proposals consulted upon, and which are now part of the Heat and Buildings Strategy, are:</p> <ol style="list-style-type: none"> 1. Raising the minimum EPC rating to C – for new lettings from 2025 and existing ones from 2028. 2. To increase the cost cap on a landlord's investment to £10,000 (inc VAT) from £3,500. 3. Introduce a 'fabric first' approach to energy improvements. 4. Requiring the private rented sector to support the uptake of smart meters. 	<p>Consultation closed 8th January 2021.</p> <p>Government response was expected in late 2021 but has not been published.</p> <p>Policy implementation is piecemeal and delayed.</p>	<p>Start planning how to meet the requirements, which are highly likely to be introduced and be more rigorously enforced.</p> <p>Take advantage of the Boiler Upgrade Scheme (see elsewhere in this Tracker) and the new ECO+ home insulation scheme.</p>
<p>NB Scotland wants similar improvements in energy efficiency.</p>			

<p>A New Deal for Tenants - draft Rented Sector Strategy consultation</p> <p>(Scotland) </p> <p>Find out more</p>	<p>This wide ranging consultation is seeking views on how the Scottish Government can deliver its vision that by 2040 everyone living in Scotland would have access to an affordable, high quality and energy efficient home.</p> <p>This consultation covers both the private rented and social sectors.</p>	<p>Consultation responses published 23rd August 2022.</p> <p>The Scottish Government still plans to publish the final version of the Strategy by the end of 2022.</p>	<p>Monitor.</p>
<p>Energy Efficiency (Domestic Private Rented Property) (Scotland) Regulations</p> <p>(Scotland) </p> <p>Find out more</p>	<p>Earlier proposals have been replaced by these new regulations, which require all private rented sector properties to meet a minimum standard equivalent to EPC C by 2025, <u>where technically feasible and cost-effective, at change of tenancy</u>. All remaining existing properties must comply by 2028.</p> <p>NB The previous proposal to require private rented sector properties to reach an EPC D by 2025 have been withdrawn.</p>	<p>The consultation for <i>A New Deal for Tenants</i> included questions on energy efficiency. It is not known how the responses may change these Regulations.</p>	<p>Monitor.</p> <p>Review property compliance and prepare for implementation of minimum standards, which will benefit tenants, reduce energy demand and make properties more lettable.</p>

TAXATION

Implement now

Regulation	Description	Key dates	Action
<p>Annual Investment Allowance and 130% 'super-deduction'</p> <p>(UK) </p> <p>Find out more</p>	<p>The Annual Investment Allowance, which provides tax relief on expenditure on plant and machinery assets of up to £1 million, has been made permanent.</p> <p>The 130% 'super-deduction' first year allowance on qualifying plant and machinery investments will end on 31st March 2023.</p>	<p>The super allowance will end on 31st March 2023.</p>	<p>Review expenditure programmes.</p> <p>The rules on which assets qualify are complicated. For more detail, speak to our director of tax, Jonathan Smith.</p>
<p>Registration of Trusts with HMRC</p> <p>(UK) </p> <p>Find out more</p>	<p>All UK trusts in existence after 6th October 2020 must be registered with HMRC. This even applies to trusts that have been terminated and regardless of any tax liability. There are some exemptions.</p>	<p>With effect from 1st September 2022.</p>	<p>Check all trusts with legal or tax advisers.</p>



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