

# Land Business Tracker | May 2023

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
National Living Wage and National Minimum Wage rates	The rates for the National Living Wage (NLW) and the National Minimum Wage (NMW) have been increased to:	With effect from 1st April 2023.	Consider what changes in wage rates your business will apply.
Find out more  NB This is separate to the voluntary 'real living wage' campaign, which increased its UK hourly rate to £10.90 from £9.90 from 22 <sup>nd</sup> September 2022.	<ul> <li>NLW – workers aged 23 and over – £10.42, up 9.7% from £9.50. NB the lower age limit was previously 25 years old.</li> <li>NMW – 21 to 22 year olds – £10.18, up 10.9% from £9.18.</li> <li>NMW – 18 to 20 year olds – £7.49, up 9.7% from £6.83.</li> <li>NMW – 16 and 17 year olds – £5.28, up 9.7% from £4.81.</li> <li>NMW – apprentices – £5.28, up 9.7% from £4.81.</li> </ul>		For more details or to speak about recommendations for wage reviews, speak to George Chichester.
Personal Protective Equipment at Work (Amendment) Regulations 2022 (UK) Find out more	The new Regulations extend an employer's duty to provide PPE to more employees, including casual or irregular workers with an employment contract.	With effect from 6 <sup>th</sup> April 2022.	Review all workers' terms of employment. Ensure PPE is provided when required.

## **Monitor now**

# Making flexible working the default

(England, Scotland and









Find out more

Proposals to make changes to the legislation on the right to request flexible working. The government is proposing to take forward the following measures:

- Make the right to request flexible working a right from day one of employment.
- Remove the existing requirement that the employee must explain what effect, if any, the change applied for would have on the employer.

Government response to consultation published 5th December 2022.

Monitor. Timetable for implementation is

unknown.



# **ECONOMY**

Implement now			
Regulation	Description	Key dates	Action
Charities Act 2022 (England and Wales) Find out more	This Act makes changes to how charities can operate, in particular:  • 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).  Other changes include paying trustees for providing goods and services to the charity, managing fundraising appeals and the operation of the Charity Tribunal.	Received Royal Assent on 24 <sup>th</sup> February 2022. First changes are implemented from 1 <sup>st</sup> October 2022 onwards. The link has a useful list of when changes are expected to come into force.	Charities and trustees should be aware of the changes.
Protect Duty (UK) Find out more	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.	Expected to come into effect in 2023.	Implement now, using the useful ProtectUK guidance (click on Find out more.)  Also consider how to make the public safer irrespective of the new legal duty.
Monitor now			
Retained EU Law (Revocation and Reform) Bill (UK – but application varies)	This Bill introduces a sunset clause on retained EU law, including the Habitats Regulations and Environmental Impact Assessment regime, which means it will expire by December 2023 unless an extension is agreed.	Now going through parliament.  Expected to come into effect on 31st December 2023.	Monitor.



# **ENVIRONMENT**

Implement now			
Controlling the felling of trees  (UK)  Find out more	The Environment Act 2021 (Commencement No. 5 and Transitional Provisions) Regulations 2022 strengthen enforcement in relation to controlling the felling of trees. Felling without a licence can now incur an unlimited fine as well as other penalties.	With effect from 1 <sup>st</sup> January 2023.	Ensure all felling is compliant.
Powers to enforce measures against hare coursing (England and Wales)  Find out more	New criminal offences have been created of trespass with the intention of using a dog to search for or pursue a hare; and being equipped to trespass with the intention of using a dog to search for or pursue a hare. Fines are unlimited upon conviction. There are also new powers to disqualify an offender from owning or keeping a dog.	With effect from 30 <sup>th</sup> April 2022.	Be aware of the new measures.
<b>Monitor now</b>			
Regulation	Description	Key dates	Action
Net Zero Strategy (UK) Find out more	Sets out the UK Government's proposals to achieve net zero carbon emissions by 2050, including:  • 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.  The Chris Skidmore-led review, commissioned by Liz Truss, concluded that, "investing in net zero today will be cheaper than delaying, as well as increasing the economic and climate benefits."  The government is likely to be taken to court again on the adequacy of its Strategy.	Published 19 <sup>th</sup> October 2021.  Skidmore review published 13 <sup>th</sup> January 2023 and the government has completely or partially accepted 23 of the 25 recommendations.	Monitor.
Environmental targets and Environmental Improvement Plan  (UK)  Find out more	The UK government published a suite of 13 Environmental Targets as required under the Environment Act 2021. They cover biodiversity on land and at sea; water quality and availability; woodland cover; resource efficiency and waste reduction; and air quality. It has also published its Environmental Improvement Plan which sets out how it intends to deliver the various targets.	Targets published on 16 <sup>th</sup> December 2022. Environmental Improvement Plan published 31 <sup>st</sup> January 2023.	Monitor.  The government has been widely criticised for missing deadlines and lack of ambition.
NEW Consultation on the draft revised Air Quality Strategy (UK) Find out more	The revised draft Strategy includes a requirement that all local authorities take proactive action to improve air quality, whether or not they have an Air Quality Management Area.  There is increasingly concern about the contribution of farming to poor air quality, from ammonia use.	Consultation closed on 21st April 2023 (after only being open for 10 days!)	Monitor.  Farming is the main cause of the springtime smog that affects western Europe each year.



NEW  Local Nutrient Mitigation Fund: call for evidence and expression of interest  (UK)  Find out more	The consultation is about the impact of nutrient mitigation schemes on development. Local authorities are also asked to submit projects or strategies to deliver nutrient mitigation and unlock housing delivery.	Consultation closes on 24 <sup>th</sup> May 2023.	Monitor.
NEW  Taxation of environmental land management and ecosystem service markets  (UK)  Find out more	This consultation seeks views on the taxation of ecosystem service markets and the potential expansion of agricultural property relief from inheritance tax.	Consultation closes on 9 <sup>th</sup> June 2023.	Monitor.  Beneficial changes to APR could be a significant enabler to habitat creation on farmland.
Water abstraction and impounding licensing in England: changes to the regulatory framework  (England)  Find out more	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 activities and some related surface water discharge activities under the Environmental Permitting (England and Wales) Regulations 2016.	Consultations closed on 22 <sup>nd</sup> December 2021. Government response was expected in summer 2022.	Monitor.  The NFU reports that the move to the EPR may happen in October 2023.
Guiding principles on the environment: draft statutory guidance (Scotland)  Find out more	The Scottish Government is consulting on draft statutory guidance for the five guiding principles on the environment.	Consultation closed 8 <sup>th</sup> February 2022.	Monitor.
UPDATED  New National Parks for Scotland  (Scotland)  Find out more	NatureScot has published its Advice to Ministers on what new National Park(s) could deliver for Scotland and how they could be selected.  The Scottish Government is expected to consult on the selection process, with a call for nominations expected in the second half of 2023.	Call for nominations expected in 2023.	Monitor.
Wildlife Management (Grouse) Bill  (Scotland)  Find out more	The Bill, which implements the recommendations of the 'Werritty Report', includes licensing for grouse moor management, a new code of practice and banning glue traps.	At Stage 1 in the Scottish Parliament.	Monitor.
NEW	The Strategy and Plan set a vision for Scotland's energy system to 2045 and a route map of ambitions and actions, including sectoral plans.	Consultation closes on 9 <sup>th</sup> May 2023.	Monitor.



Draft Energy Strategy and Just Transition Plan consultation





Find out more



# **FARMING**

Implement now			
Regulation	Description	Key dates	Action
Agricultural support schemes  (England)  Find out more  NB Similar schemes will be separately developed for Scotland and Wales.	The seven-year transition period to move from EU-based rules to a new UK system started in January 2021. It includes:  Reductions in Direct Payments under the Basic Payment Scheme (BPS) over a seven-year transition period starting in 2021:  Band	Various.  Reductions in Direct Payments of 35 to 55% in 2023.  There was a major announcement of details of the schemes on 26th January 2023.	Read our Basic Payments 2023 guide for key dates for the main schemes.  Or download our one page chart on when each scheme is likely to open.  Speak to our farming and land management team to discuss how you could respond to the changes.  Speak to Jonathan Armitage to run your farm or estate through our model to assess how the transition to new farm support policies will affect your profits.
The Official Controls (Plant Protection Products) Regulations 2020 (England, Scotland and Wales) Find out more	Users and suppliers of plant protection products (PPPs) are required to register basic information about their activity with Defra.	The registration deadline for existing users was 22 <sup>nd</sup> June 2022.	Implement.
Monitor now			
Soil Carbon Code  (UK)  Find out more	A Code is being developed that would allow farmers to quantify and verify reduced greenhouse gas emissions and / or soil carbon capture.	Recommendatio ns for 'Minimum Requirements' for all farm soil carbon	Monitor.

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	NB A separate code is also being developed for carbon stored in hedgerows.	programmes published December 2022.	
Poultry and other captive birds: registration in Great Britain (England, Scotland and Wales)  Find out more	Proposals to (i) amend the current compulsory poultry registration requirements to all bird keepers or bird keepers with 10 or more birds and (ii) require all bird keepers to update their information on the register annually.	Consultation closes on 31 <sup>st</sup> May 2023.	Monitor.
UPDATED  Delivering our vision for Scottish agriculture - proposals for a new Agriculture Bill  (Scotland)  Find out more	This Bill provides a framework for farming and other legislation and also includes proposals to modernise agricultural holdings and Scottish agricultural wages:  • 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.	Consultation responses expected to be published Spring 2023.  'Route map' on the transition published in Feb 2023.  Bill expected in 2023.	Monitor.
UPDATED Agricultural (Wales) Bill (Wales) Find out more	The proposed Bill would introduce:  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.	Bill published 28 <sup>th</sup> September 2022. Currently at stage 3 detailed consideration by the Senedd.	Monitor.
New Nutrient management: managing the application of livestock manures sustainably  (Wales) Find out more	A proposal to introduce a licensing scheme to allow higher rates of livestock manures to be applied under certain circumstances.	Consultation closed on 17 <sup>th</sup> February 2023.	Monitor.  Scheme may be introduced from 2023.



# **FOOD**

Monitor now			
Good Food Nation (Scotland) Act (Scotland) Find out more	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.	Act passed 26 <sup>th</sup> July 2022. A Scottish Food Commission will be established.	Monitor.
Food (Wales) Bill (Wales) Find out more	The Bill aims to establish a more sustainable food system in Wales by establishing 'Food Goals'; establishing a Welsh Food Commission; and requiring Welsh Ministers to prepare and publish a national food strategy.	Bill currently at stage 1 consideration by committees.	Monitor.



# **PLANNING**

# Implement now

#### **UPDATED**

Levelling Up and Regeneration Bill

(England and Wales)





(See Technical consultation on the Infrastructure Levy below)

This replaces the earlier Planning Bill proposals. It is a wider Bill and includes:

- 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.
- A new system of environmental assessment, called Environmental Outcomes Reports, that replaces SEAs and EIAs.
- New 'street vote' powers, for residents on a street to put forward proposals to redevelop or extend their property.

Currently at House of Lord's committee stage.

It is unclear what proposals are likely to be supported as there are a significant number of government amendments.

Monitor.

# **Draft National Planning** Framework 4

(Scotland)



Find out more

The Scottish Government has adopted a revised National Planning Framework 4 (NPF4), which sets 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.

Adopted on 13th February 2023, so is now part of the statutory development plan.

Review carefully.

# **Monitor now**

Regulation	Description	Key dates	Action
NEW Technical consultation on the Infrastructure Levy (England) Find out more	The proposal is to replace the current system of developer contributions, including section 106 agreements and the Community Infrastructure Levy, with a mandatory, locally determined Infrastructure Levy, which will be based on a local authority's Infrastructure Delivery Strategy.  Part of the Levelling Up and Regeneration Bill (see above).	Consultation closes 9 <sup>th</sup> June 2023.	Monitor.  This could be a significant change to the planning process.
NEW  Permitted development rights: temporary recreational campsites, renewable energy and film-making consultation  (England)  Find out more	The proposals include changes to permitted development rights for:  • solar rights  • solar canopies above off-street car parks in non-domestic settings  • land to be temporarily used as a recreational campsite (up to 30 tents, up to 42 consecutive days, up to 60 days per year).	Consultation closed on 25 <sup>th</sup> April 2023.	Monitor.
UPDATED  Local development planning - regulations and guidance: consultation	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.	Regulations and guidance expected Spring 2023.	Monitor.



(Scotland) Find out more			
UPDATED  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.	Legislative changes came into effect on 31st March 2023.	Monitor.
NEW Planning Policy Wales: net benefit for biodiversity and ecosystems' resilience (Wales) Find out more	Consultation on changes to policy on net benefit for biodiversity and ecosystems resilience, and on strengthening policy on designated sites.	Consultation closes on 31 <sup>st</sup> May 2023.	Monitor.



# **PROPERTY**

Implement now			
Regulation	Description	Key dates	Action
The Building Safety Act  (UK)  (Application varies nationally)  Find out more	The Act made significant changes to the regulatory regime for the construction of new buildings to which the Building Regulations apply, and gives residents more say in the management of their buildings:  The introduction of a Building Safety Regulator.  Revised / 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.  Changes implemented to date are for high rise buildings.	Monitor.
Business rates relief  (UK)  Find out more	Business rates relief is to continue for properties in the retail, hospitality and leisure sectors at up to 65% relief on rates bills, up to a maximum of £110,000 per business.	Ongoing until April 2024.	Ensure that eligible businesses continue to claim relief.
UPDATED  The Minimum Energy Efficiency Standards (MEES) – Non-domestic let property  Find out more	Buildings must have an EPC of the standard below or register a valid exemption to be let:  From 1st April 2023 - EPC E or better (definite).  From 1st April 2027 - EPC C or better (proposed).  From 1st April 2030 - EPC B or better (proposed).	No date for confirmation of rise in EPC standards.	Start planning how to decarbonise existing property to meet new upcoming regulations on the pathway to Net Zero.
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 1st December 2022. A suite of 'Approved Documents' has been published.	This Act clarifies which 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 and farm buildings and construction sites. 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 <sup>th</sup> May 2022.  The Act is in force in Wales from 1 <sup>st</sup> October 2021.	Review fire risk assessments for relevant properties.



UPDATED  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 over land, including vacant and derelict land, by establishing a register of persons holding an interest.	The register became operational on 1 <sup>st</sup> April 2022.	Non-compliance carries criminal penalties, although there is a one year transitional period until 1st April 2023, which may be extended until 1st April 2024.
UPDATED  Land and Buildings Transaction Tax  (Scotland)  Find out more	The Additional Dwelling Supplement has been increased to 6% from 4% on second and additional homes.  The extra revenue, which is estimated at £34m pa, will be used to support the NHS and other public services.	With effect from 16 <sup>th</sup> December 2022. There has been a further consultation on this in February 2023.	Be aware of the change.

Monitor now			
Regulation	Description	Key dates	Action
Heat and buildings strategy  (UK)  Find out more  NB The Scottish Government separately published its Heat in Buildings Strategy in October 2021 which requires all owner occupied homes to be EPC band C or better where technically feasible and cost effective.  NB See Boiler Upgrade Scheme above.	As part of the UK Government's Net Zero Strategy, and building on the earlier 2017 Clean Growth Strategy, proposals to decarbonise buildings include:  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.  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.  To increase the cost cap on a landlord's investment to £10,000 (inc VAT) from £3,500.  Introduce a 'fabric first' approach to energy improvements.  Requiring the private rented sector to support the uptake of smart meters.	Published 19 <sup>th</sup> October 2021. Implementation of many measures will need further consultation and regulation. Policy implementation is piecemeal and delayed.	Start planning how to decarbonise existing property to meet new upcoming regulations on the pathway to Net Zero.  Take advantage of the Boiler Upgrade Scheme (see elsewhere in this Tracker) and home insulation schemes.
Energy Security Bill: Energy Performance of Premises  (UK)	The Bill aims to deliver a cleaner, more affordable and more secure energy system for the long term, building on the British Energy Security Strategy.  A consultation in early 2023 will include metrics used in Energy Performance Certificates (EPCs).	At second reading stage in the House of Commons.	Monitor.
Changes to permitted development rights for electronic	The government is planning to make changes to permitted development and other rights to help improve broadband and mobile networks. This	Consultation response	Monitor. Changes will be made through amendments



communications infrastructure  (UK) Find out more  Modernising the reservoir safety regime  (UK) Find out more	includes allowing existing masts to be increased in height up to 25 metres height under permitted development rights.  The government has committed to reform the regulatory regime of the Reservoirs Act following the independent Balmforth Review.	published 7 <sup>th</sup> March 2022.  Changes will be made from 2023 onwards over a number of years.	to Part 16 of Schedule 2 to the Town and Country Planning (General Permitted Development) (England) Order 2015 (as amended).  Monitor.
Land Reform Bill (Scotland)  Find out more	The Bill aims to address concerns about the highly concentrated pattern of land ownership in rural areas of Scotland. Proposed measures include:  • 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.	Land Reform in a Net Zero Scotland consultation closed 30 <sup>th</sup> October 2022. Bill expected to be introduced by end of 2023.	Monitor.
Council tax on second and empty homes / non-domestic rates: consultation  (Scotland)  Find out more	The consultation is on whether:  councils should be able to charge 100% or more additional council tax on second and empty homes.  whether the current non-domestic rates thresholds for self-catering accommodation should change, and/or if councils should have discretion to set them.	Consultation closes 11 <sup>th</sup> July 2023.	Monitor.
Second homes in Wales  – higher council tax  (Wales)  Find out more	The Council Tax (Long-term Empty Dwellings and Dwellings Occupied Periodically) (Wales) Regulations 2022 allow a local authority to increase the council tax charged by up to 300% on long-term empty dwellings or a dwelling occupied periodically.	With effect from 1st April 2023.	Review whether it affects any properties owned.
Second homes in Wales – statutory licensing scheme  (Wales)  Find out more	Proposals to address second homes in Wales which include introducing a statutory licensing scheme and changes to land transaction tax (see below).  Three new planning use classes – a primary home, a second home and short-term holiday accommodation – came into effect on 20 <sup>th</sup> October 2022.	Planning uses introduced in October 2022.	Monitor.
Second homes in Wales - higher Land Transaction Tax (Wales)	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.	Consultation closed 28 <sup>th</sup> March 2022.	Monitor.



Find out more



# **RESIDENTIAL LETTINGS**

Implement now			
Regulation	Description	Key dates	Action
Right to Rent checks  (UK)  Find out more	Landlords and agents need to ask prospective tenants for original documents or a share code to prove their right to live in the UK.  Updated guidance for landlords was published in February 2023. It mostly concerns changes to identify documentation and checks, which took place from 26 <sup>th</sup> January 2023.  Updated 'How to Rent' guidance for tenants was published in March 2023.	With effect from 6 <sup>th</sup> April 2022.  Various new guidance published.	Confirm that tenancy set-up procedures are up-to-date.  For more details speak to Sarah Roberts.
Electrical safety in the private rented sector  (England)  Find out more  NB Similar regulations apply in Scotland.	The Regulations require landlords to have electrical installations in privately rented homes checked every five years.  Properties that already have a report will not need to replace it until five years have passed since it was issued if no changes have been made to the electrical system.	With effect from 1st July 2020 for new tenancies. With effect from 1st April 2021 for existing tenancies.	Anyone commissioning a check must make sure that it is done by someone competent and with current qualifications.  Review whether reports have passed their five year anniversary.  Download our checklist.  For more details speak to Sarah Roberts.
Domestic smoke and carbon monoxide alarms (England)  Find out more	Landlords are required to fit a carbon monoxide alarm:  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).  Alarms must be fitted in each storey which has living accommodation.	With effect from 1st October 2022.	All landlords should fit alarms as soon as possible.
UPDATED  Cost of Living (Tenant Protection) (Scotland) Bill 2022  (Scotland)  Find out more	This imposes a temporary cap on the majority of residential rent increases. It has been set at 3% until 31st September 2023. Landlords can apply to the Rent Service Scotland to increase rents (by a maximum of 6%) if their costs have risen.  There is also a moratorium on evictions except in a limited number of circumstances until 31st September 2023 and an increase in the damages which can be awarded in cases of unlawful eviction.	Revised rent cap with effect from 1st April 2023.  The legislation is being challenged through judicial review by a group of landlords associations.	Review all tenancies to ensure none have had rent increases greater than the cap.
NEW Repairing standard: statutory guidance for landlords (Scotland)	This guidance outlines the standard which private landlords are required to comply with from 1st March 2024. New measures include changes on safe kitchens, heating systems and a requirement for residual current devices.	With effect from 1 <sup>st</sup> March 2024.	Review all tenancies to assess whether they comply and plan any work required to meet the standard.



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Find out more			
Civic Government (Scotland) Act 1982 (Licensing of Short-term Lets) Order 2022	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.	With effect from 1st October 2022.	Ensure all landlords who let properties this way are registered.
(Scotland)			
Find out more			
Renting Homes (Amendment) (Wales) Act 2021 (Wales)	The Act introduced a 'standard contract' for the private rented sector. It also extends the minimum notice period for tenancies from two months to six months from 1st June 2023 and changes the process for regaining possession.	With effect from 1st December 2022.	Confirm that tenancy procedures and contracts are up-to-date as the Act makes significant changes to
Find out more	Existing tenancy agreements will convert to the new format on 15 <sup>th</sup> July 2022 and a written statement in the new format must be issued to the contract holder by 1 <sup>st</sup> June 2023.		the previous laws.  Fit carbon monoxide alarms as soon as possible.
	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.		
The Non-Domestic Rating (Amendment of Definition of Domestic Property) (Wales) Order 2022	Regulations to ensure that let residential property used for a holiday business is genuinely available for such use. The regulations raise the number of days the property <u>must be available</u> to 252 days from 140 and <u>must be let</u> to 182 days from 70.	With effect from 14 <sup>th</sup> June 2022.  Landlords must provide evidence of availability and letting from	Review whether it affects any properties owned.
(Wales)		1 <sup>st</sup> April 2023.	
Find out more			
Monitor now			
UPDATED  Renters' Reform Bill and A Fairer Private Rented Sector White Paper  (England)  Find out more	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.  Other changes include tenants being allowed to keep pets, and preventing landlords from banning lets to families with children or those in receipt of benefits.	A Fairer Private Rented Sector White Paper was published on 16 <sup>th</sup> June 2022. After being on then off, it is back on and expected to be introduced in summer 2023.	Landlords should consider the potential impact of the proposed changes on their properties.  For more details speak to Sarah Roberts.
The Decent Homes Standard (England) Find out more	Proposals in the A Fairer Private Rented Sector 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.	Consultation closed 14 <sup>th</sup> October 2022 and proposals are likely to be part of the Renters' Reform Bill.	Monitor.



Government review into short-term tourist accommodation  (England)  Find out more  For Scotland, see Civic Government (Scotland) Act 1982 (Licensing of Short-term Lets) Order 2022 above.	The government is now consulting on (i) the introduction of <u>a use class for short term lets</u> and permitted development rights where there are no local issues with such uses and (ii) introducing a <u>registration scheme for short-term lets</u> so local authorities can assess whether they are causing local issues.	Consultations on short term lets and register both close on 7 <sup>th</sup> June 2023.	Monitor.
A New Deal for Tenants - draft Rented Sector Strategy consultation  (Scotland)  Find out more	This wide ranging consultation sought views on how the Scottish Government can deliver its vision that by 2040 everyone living in Scotland will have access to an affordable, high quality and energy efficient home.  Consultation responses were published 23 <sup>rd</sup> August 2022.	Publication of the final version of the Strategy was expected by the end of 2022.	Monitor.
Energy Efficiency (Domestic Private Rented Property) (Scotland) Regulations (Scotland) Find out more	Previous 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, where technically feasible and cost-effective, at change of tenancy. All remaining existing properties must comply by 2028.  NB The previous proposal to require private rented sector properties to reach an EPC D by 2025 have been withdrawn.  NB The consultation for A New Deal for Tenants included questions on energy efficiency. It is not known how the responses may change these Regulations.	Further consultation is planned before new rules are proposed for implementation in 2024.	Monitor.  Review property compliance and prepare for implementation of minimum standards, which will benefit tenants, reduce energy demand and make properties more lettable.
UPDATED  Consultation on a statutory licensing scheme for all visitor accommodation providers  (Wales)  Find out more	Proposals for a licensing scheme to address concerns about a 'level playing field' in terms of compliance with existing requirements and the impact of short-term lets on communities.	Consultation closed 17 <sup>th</sup> March 2023.	Monitor.



# **TAXATION**

Implement now			
Regulation	Description	Key dates	Action
Annual Investment Allowance and 130% 'super-deduction'  (UK) Find out more	The Annual Investment Allowance, which provides tax relief on expenditure on plant and machinery assets of up to £1 million, has been made permanent.	The 130% super allowance ended on 31st March 2023. It is replaced by full expensing.	Review expenditure programmes.  For more detail, speak to our director of tax, Jonathan Smith.
Registration of Trusts with HMRC  (UK) Find out more	All UK trusts in existence after 6 <sup>th</sup> 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.	With effect from 1st September 2022.	Check all trusts with legal or tax advisers.



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