

***Welcome to our monthly newsletter for property landlords. We hope you find this informative and please contact us to discuss any matters further.***

## **Renters' Rights Bill becomes law**

The Renters' Rights Act received Royal Assent on 27 October 2025.

Key measures in the Act are:

- Abolition of Section 21 evictions and a move to a simpler tenancy structure where all assured tenancies are periodic.
- To ensure possession grounds are fair to both parties, giving tenants more security, while ensuring landlords can recover their property when reasonable.
- To provide stronger protections against backdoor eviction by ensuring tenants can appeal excessive above-market rents, which are purely designed to force them out.
- Introduction of a new Private Rented Sector Landlord Ombudsman that will provide quick, fair, impartial and binding resolution for tenants' complaints about their landlord.
- Creation of a Private Rented Sector Database to help landlords understand their legal obligations and demonstrate compliance (giving good landlords confidence in their position), alongside providing better information to tenants to make informed decisions when entering into a tenancy agreement.
- To give tenants strengthened rights to request a pet in the property, which the landlord must consider and cannot unreasonably refuse.
- To apply the Decent Homes Standard to the private rented sector to give renters safer, better value homes and remove the blight of poor-quality homes in local communities.
- To apply Awaab's Law to the sector, setting clear legal expectations about the timeframes within which landlords in the private rented sector must take action to make homes safe where they contain serious hazards.
- To make it illegal for landlords and agents to discriminate against prospective tenants in receipt of benefits or with children - helping to ensure everyone is treated fairly when looking for a place to live.
- To end the practice of rental bidding by prohibiting landlords and agents from asking for or accepting offers above the advertised rent. Landlords and agents will be required to publish an asking rent for their property and it will be illegal to accept offers made above this rate.
- To strengthen local authority enforcement by expanding civil penalties, introducing a package of investigatory powers and bringing in a new requirement for local authorities to report on enforcement activity.
- To strengthen rent repayment orders by extending them to superior landlords, doubling the maximum penalty and ensuring repeat offenders have to repay the maximum amount.

When it comes to implementation dates for measures contained in the bill, there remains uncertainty and speculation, but the industry should be prepared for the ending of section 21, the abolition of assured shorthold tenancies and changes to rent increases as soon as Spring 2026.

## **MTD for Income Tax: Guidance for digitally excluded individuals**

HMRC has published long-awaited guidance on how digitally excluded individuals should apply for an exemption from MTD for Income Tax. Gaining HMRC's agreement that a person is digitally excluded is essential.

The MTD legislation defines digitally excluded individuals as those who are unable to use electronic communications or keep electronic records due to their religion, age, disability, location, or any other reason. Unfortunately, HMRC's guidance does not tell us how they intend to interpret the legislation, although they say they will not accept applications for an exemption if the only reason for applying is one of the following:

- The individual previously filed a paper return.
- The individual is unfamiliar with accountancy software.
- The individual has a small number of digital records to create each tax year.
- It will take extra time or cost for the individual to sign up for and use MTD for Income Tax.

To apply for digital exclusion, you or your

representative should either call HMRC's self-assessment general enquiries line (0300 200 3310) or write to:

Self Assessment  
HM Revenue and Customs  
BX9 1AS  
United Kingdom.

If you would like a friend or family member to call/write on your behalf, you should authorise them to do so, either over the phone or by writing to HMRC.

The application should include the following information:

- Your name, address and National Insurance number.
- Details of how you currently submit your tax return (including if someone else helps you do this).
- The reason you think you are digitally excluded. This should include any additional information to support the claim.
- Whether you have an agent (for example, an accountant) and what they will do for you.
- Any additional needs you have, so that HMRC can provide the right support.

Written applications should use the following title: 'Making Tax Digital for Income Tax - digitally excluded application'

HMRC should respond within 28 days. If HMRC disagree that you are digitally excluded, you can appeal, in writing, to the address provided in the decision letter.

If you are already digitally excluded for MTD for VAT purposes, you should contact HMRC by phone or in writing, using the contact details provided above. Provided your circumstances have not changed, HMRC will agree that you are exempt from MTD for Income Tax. HMRC will need the following information:

- Your National Insurance number.
- Your VAT registration number.
- The reason you are digitally excluded from sending VAT returns using MTD compatible software, and that your circumstances have changed.

For more information, please get in touch with us - we can discuss your situation and help you plan your approach to MTD for Income Tax.

## **Wales: Gwynedd Council loses legal challenge against second home restrictions**

Gwynedd Council has lost a legal challenge against their controversial plans to require second homes and holiday lets in the county to have planning permission.

Campaigners launched the challenge, arguing that the measure would devalue properties and make them harder to sell.

In September, after prolonged legal proceedings, a High Court judge ruled that Gwynedd Council's cabinet had not been provided with the full facts before making their ruling.

The campaign group 'People of Gwynedd against Article 4' has stated that it will seek to recover costs from Gwynedd Council.

Gwynedd Council has stated that it intends to appeal against the ruling and that the planning permission requirement remains in force during the appeal window.

## **Scottish local authority to buy private homes**

East Renfrewshire Council has launched a campaign to buy homes from private sellers. The council will then use the homes as social housing.

The council urges private sellers to consider the local authority as a buyer before putting their home on the market, reminding sellers that the campaign could save them estate agents' fees and the inconvenience of multiple home viewings.

The council has said that sales would take place in accordance with the seller's preferred timescale.

Homeowners interested in the scheme can contact Lynne Easton at [lynne.easton@eastrenfrewshire.gov.uk](mailto:lynne.easton@eastrenfrewshire.gov.uk) or 07872 836725, or Barrhead Housing at [scotts@barrheadha.org](mailto:scotts@barrheadha.org)