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# LANDLORD REGULATORY GUIDE 2026

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Renters' Rights Act • Making Tax Digital • Full Compliance Review

**1 May 2026**

RRA Phase 1

**37 Grounds**

Section 8 Possession

**6 Apr 2026**

Making Tax Digital

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## EXPERIENCE RESULTS

**The private rented sector is undergoing its biggest change in 30 years.**

The Renters' Rights Act 2025 comes into force on 1 May 2026, ending fixed-term tenancies and abolishing Section 21. This guide gives you clear answers on what changes, what stays the same, and how Absolute Living supports you every step of the way.

## ■ URGENT — Action Required Before 31 May 2026

The Government has published 'The Renters' Rights Act Information Sheet 2026' — a mandatory document explaining the new tenancy rules to tenants. Every landlord must provide this to every named tenant by **31 May 2026**.

### ✓ MANAGED PROPERTIES — We Handle This For You

- Absolute Living will distribute 'The Renters' Rights Act Information Sheet 2026' to all managed tenants through our property management software.
- No action required from you — we will handle distribution on your behalf.

### ■ LET-ONLY & RENT COLLECTED — YOUR Responsibility

- If your property is let-only or rent-collected, you are legally responsible for issuing 'The Renters' Rights Act Information Sheet 2026' to your tenants directly.
- Download from: [assets.publishing.service.gov.uk](https://assets.publishing.service.gov.uk) — search 'Renters Rights Act Information Sheet 2026'
- Issue to every named tenant before 31 May 2026. Keep proof of delivery from email sent items.

## ■ What Landlords Are Asking — Key Questions Answered

A quick-reference overview of the changes and what they mean for you:

<b>When does everything change?</b>	1 May 2026. All existing tenancies convert automatically to Assured Periodic Tenancies. Nothing you need to sign — it happens by law.	<b>1 May 2026</b>
<b>Do I need to rewrite my contracts?</b>	No. Existing agreements stay in place. Clauses that contradict the new rules simply become unenforceable — no new paperwork needed.	<b>No action</b>
<b>When can I get my property back?</b>	Using Section 8 grounds. Most require 4 months' notice. Valid reasons include selling (G1A), moving in (G1), rent arrears (G8) and anti-social behaviour (G14). Court order needed if tenant doesn't leave.	<b>Section 8</b>
<b>What about rent increases?</b>	Once a year only, via a formal Section 13 notice giving 2 months' notice. All rent review clauses written into existing contracts are now void.	<b>1x per year</b>
<b>Do I still need to renew tenancies?</b>	No. Renewals are abolished. Every tenancy rolls on month-to-month automatically. This saves you admin time and there are no more renewal fees.	<b>No renewals</b>
<b>My tenant hasn't paid rent — what do I do?</b>	Act immediately. Ground 8 (mandatory eviction) now requires 3 months' arrears. Start with Grounds 10/11 early. We monitor this daily on managed properties.	<b>Act early</b>
<b>Can I still refuse pets?</b>	Yes — on reasonable, documented grounds within 28 days of a written request. Property unsuitable, freeholder restrictions or insurance issues are all valid reasons.	<b>Yes — process</b>

<b>What must I do for existing tenants by 31 May?</b>	'The Renters' Rights Act Information Sheet 2026' must be given to every named tenant. Managed: we handle this. Let-only / rent collected: your legal responsibility. Penalty up to £7,000 if missed.	<b>31 May 2026</b>
<b>What is Making Tax Digital?</b>	If your gross rental income exceeds £50,000, you must submit quarterly digital income summaries to HMRC using approved software (started 6 April 2026). Not a new tax — a new reporting method.	<b>If £50k+</b>
<b>Can I still take rent in advance?</b>	Maximum one month's rent in advance from 1 May 2026. No more 3, 6 or 12-month upfront payments, even for overseas tenants. Professional guarantor services are the alternative.	<b>Max 1 month</b>
<b>What about my student property?</b>	Depends on type. HMOs (3+ shared): Ground 4A lets you recover possession each summer — serve a written statement by 31 July 2026. Non-HMO student properties lose seasonal possession.	<b>Check type</b>
<b>I don't want to be a landlord anymore — can I sell?</b>	Yes. Ground 1A allows you to serve 4 months' notice to sell. You cannot use this in the first 12 months of a tenancy, and you cannot re-let for 12 months after.	<b>G1A applies</b>

Full details on every topic above are covered in the pages that follow. If you have a specific question not answered here, contact us: **020 3002 9002** / [lettings@absoluteliving.co.uk](mailto:lettings@absoluteliving.co.uk)

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## THE RENTERS' RIGHTS ACT 2025 — OVERVIEW

## What Is It and When Does It Start?

The Renters' Rights Act received Royal Assent on **27 October 2025** and the main reforms come into force on **1 May 2026**. This is the biggest overhaul of the private rented sector in nearly 40 years. Landlords who adapt early will continue to run successful, compliant portfolios.

4M+

TENANCIES AFFECTED

New &amp; existing from 1 May 2026

S.21

ABOLISHED

No-fault evictions end permanently

37

SECTION 8 GROUNDS

Up from 17 — more possession routes

## Key Implementation Dates

1 May 2026	31 May 2026	31 Jul 2026	Late 2026	2028
Phase 1 RRA in force	Info Sheet to tenants	Ground 4A statements	PRS Database launches	Landlord Ombudsman

## The Five Big Changes

## Fixed-Term Tenancies End

1

All ASTs become open-ended Assured Periodic Tenancies on 1 May 2026. Existing contracts convert automatically — no rewriting needed.

## Section 21 Abolished

2

No-fault evictions end. All possession requires a valid Section 8 ground. With 37 grounds available, well-prepared landlords remain protected.

## Rent Increases — Once a Year

3

Via Section 13 notice only, two months in advance. All rent review clauses in existing contracts become unenforceable from 1 May 2026.

## No Bidding / Max 1 Month Advance

4

Landlords and agents cannot invite bids above advertised rent or take more than one month's rent upfront before the tenancy starts.

## Anti-Discrimination and Pet Rights

5

From 1 May 2026, No DSS and No Children advertising is unlawful. Tenants gain a formal right to request pets. Landlords have 28 days to respond and can still refuse on reasonable, documented grounds.

## ■ Key Government Resources

- Full landlord and agent guidance: [gov.uk/renting-out-your-property](https://www.gov.uk/renting-out-your-property)
- Implementation roadmap: [gov.uk/government/publications/renters-rights-act-2025-implementation-roadmap](https://www.gov.uk/government/publications/renters-rights-act-2025-implementation-roadmap)
- 'The Renters' Rights Act Information Sheet 2026' — issue to every tenant by 31 May 2026: [assets.publishing.service.gov.uk](https://assets.publishing.service.gov.uk)

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## EXISTING CONTRACTS &amp; STUDENT PROPERTIES

## Do Existing Contracts Need to Be Rewritten?

**No rewriting required.** Every AST automatically converts to an Assured Periodic Tenancy on 1 May 2026 by operation of law. Clauses that conflict with the new regime simply become unenforceable — the rest of the contract stays intact.

## ✓ What Stays in Force

- Rent amount and payment date
- Tenant obligations and property rules
- Deposit details and scheme registration
- Named tenants and guarantors
- Property description and permitted use

## ✗ Becomes Unenforceable from 1 May 2026

- Fixed end dates
- Rent review clauses — RPI, CPI or fixed uplifts
- Requiring more than 1 month rent in advance
- No DSS or No Children restrictions
- Blanket no pets clauses

## ■ Action Required — Issue Information Sheet by 31 May 2026

- Provide every tenant with the official government Information Sheet explaining their new rights.
- Failure to do so can result in a civil penalty of up to £7,000 per tenancy.
- Find it at: [assets.publishing.service.gov.uk](https://assets.publishing.service.gov.uk) — search 'Renters Rights Act Information Sheet 2026'.
- Absolute Living will distribute this to all managed tenants on your behalf.

## Student Properties — Special Rules Apply

Student lets are one of the most complex areas of the Act. Treatment depends entirely on the **type of student property** you own.

HMO 3+ Bed Shared House ✓ YES — Ground 4A	Non-HMO Flat or Small House ✗ NO — No seasonal route	PBSA Purpose-Built Student ■ TRANSITIONAL
<ul style="list-style-type: none"> <li>• Converts to Assured Periodic Tenancy</li> <li>• Ground 4A available — academic year</li> <li>• Serve G4A statement by 31 July 2026</li> <li>• Academic year possession route intact</li> </ul>	<ul style="list-style-type: none"> <li>• Converts to Assured Periodic Tenancy</li> <li>• Ground 4A does NOT apply here</li> <li>• Tenant may stay indefinitely</li> <li>• Brief landlords now — plan urgently</li> </ul>	<ul style="list-style-type: none"> <li>• New lets from May 2026 = exempt</li> <li>• Common law tenancy from May 2026</li> <li>• Existing ASTs: transitional G4A</li> <li>• Serve statement by 1 June 2026</li> </ul>

## ■ Student HMO — Action Checklist

- Serve Ground 4A written statement on all HMO students by 31 July 2026 for existing tenancies.
- For new student lettings after May 2026: serve the Ground 4A notice before the tenancy begins.
- Do not sign up students more than 6 months before commencement — this invalidates Ground 4A.
- Consider letting individual rooms rather than joint tenancies to prevent one tenant ending the whole arrangement.
- Non-HMO student landlords: act now — seasonal possession is lost from 2026 onwards.

## No More Renewal Contracts

From 1 May 2026 there are **no more renewal contracts**. Every tenancy automatically rolls on until the tenant or landlord takes action. The only annual touchpoint is the Section 13 rent increase notice if you wish to raise the rent.

### ■ Tenant Ends the Tenancy

- 2 months' written notice (minimum)
- Notice must be validly served in accordance with applicable law
- No fixed term — tenancy is open-ended
- No additional charges if valid notice is served and the tenant leaves on time

### ■ Landlord Ends the Tenancy

- Must rely on a valid Section 8 ground
- Notice period depends on the ground used
- Some grounds require longer notice (up to around 4 months)
- Shorter notice may apply in cases such as rent arrears or breach
- Court proceedings required if the tenant does not leave

## Rent Increases — The Only Valid Process from 1 May 2026

All existing rent review clauses are void from 1 May 2026. The **only** route is a **Section 13 Notice (Form 4A)**. Maximum one increase per year.

#	Step	What Happens
1	Serve Notice	Issue Section 13 / Form 4A with the proposed new rent amount
2	2 Months	Minimum 2 months' notice required, effective from a rent payment date
3	Tenant Accepts	New rent takes effect on the proposed date — process complete
4	Disputed	Tenant can apply to the First-tier Tribunal if they believe the increase is above market rate
5	Tribunal Rules	The Tribunal cannot award above the landlord's proposed figure. The existing rent is frozen during any challenge.

## Section 8 Grounds for Possession — Complete Reference

Section 21 is abolished. All possession must use Section 8. There are now **37 grounds** (up from 17). The most important for everyday management:

Ground	Situation & When to Use	Notice Period	Type
G1	Landlord or family member intends to move in as only or principal home	4 months*	Mandatory
G1A	Landlord intends to sell the property	4 months*	Mandatory
G4A	Student HMO — possession for next academic year (June to September only)	4 months	Mandatory
G6	Demolition or substantial redevelopment of the property is required	4 months	Mandatory
G6B	Landlord must comply with a local authority enforcement notice	4 months	Mandatory
G7A	Serious anti-social behaviour or criminal conviction	Immediate	Mandatory

Ground	Situation & When to Use	Notice Period	Type
<b>G8</b>	3 months' rent arrears at notice date AND at the court hearing	4 weeks	<b>Mandatory</b>
<b>G10</b>	Any rent arrears — no minimum amount required	4 weeks	<b>Discretionary</b>
<b>G11</b>	Persistent late payment of rent, even if not currently in arrears	4 weeks	<b>Discretionary</b>
<b>G12</b>	Breach of tenancy agreement, e.g. subletting without consent	4 weeks	<b>Discretionary</b>
<b>G13</b>	Tenant has allowed property condition to deteriorate	4 weeks	<b>Discretionary</b>
<b>G14</b>	Anti-social behaviour causing nuisance or annoyance to neighbours	Immediate	<b>Discretionary</b>
<b>G17</b>	Tenancy was obtained by providing a false statement	2 weeks	<b>Discretionary</b>

\* Cannot be used in the first 12 months of the tenancy. G1A: landlord cannot re-let or re-market for 12 months after using this ground.

### ■ Critical — Ground 8 Rent Arrears Threshold Has Changed

- Threshold raised from 2 months to 3 months' arrears — must be met at notice date AND at the court hearing.
- If a tenant pays down arrears below 3 months before the hearing, the mandatory ground fails entirely.
- Early intervention using Grounds 10 and 11 is now more important than ever.
- Absolute Living monitors rent daily and will alert you at the very first sign of payment issues.

## What Can You Charge Tenants? — Complete Guide

The Tenant Fees Act 2019 governs permitted charges. The Renters' Rights Act adds further restrictions, particularly around rent in advance.

Charge / Payment — Rules from 1 May 2026	Status
✓ <b>Monthly rent</b> Max 1 month in advance from 1 May 2026	Permitted
✓ <b>Security deposit</b> Max 5 weeks' rent — must be protected within 30 days	Permitted
✓ <b>Holding deposit</b> Max 1 week's rent — returned or offset against first rent	Permitted
■ <b>Tenant change / deed of variation</b> Capped at £50 or evidenced reasonable costs if higher	Conditional
■ <b>Early termination (tenant request)</b> Landlord's reasonably incurred losses only — must be evidenced	Conditional
✓ <b>Late payment interest</b> Up to 3% above Bank of England base rate after 14 days overdue	Permitted
✗ <b>Admin / referencing / renewal fees</b> Prohibited under Tenant Fees Act 2019 — unlawful	Prohibited
✗ <b>Additional pet deposit</b> Cannot increase deposit above the 5-week cap for pets	Prohibited
✗ <b>Rent in advance over 1 month</b> Prohibited from 1 May 2026 — even for overseas tenants	Prohibited

✓ Green = Permitted | ■ Amber = Permitted with conditions | ✗ Red = Prohibited

### Overseas Tenants Without a UK Guarantor

From 1 May 2026 **rent in advance of more than one month is banned for all tenants** — including international tenants. Anti-avoidance provisions prevent escrow or third-party workarounds before the tenancy is signed. Once signed, tenants may choose to pay ahead voluntarily but cannot be required to.

#### ✗ No Longer Permitted

- 3, 6 or 12 months' rent in advance
- Advance rent before the tenancy is signed
- Third-party escrow as a pre-tenancy workaround
- Insisting on a UK guarantor as the only option

#### ✓ Available Alternatives

- Professional guarantor services — Reposit, Housing Hand, The Lettings Hub
- Rent Guarantee Insurance at the landlord's cost
- Voluntary advance payment once the tenancy is signed
- Enhanced referencing and overseas income verification

### ■ Professional Guarantor Services

- These services guarantee rent to the landlord in exchange for a non-refundable fee paid by the tenant, typically 5 to 8 percent of the annual rent.
- They cover arrears, property damage and eviction costs up to an agreed cap. This sector is currently unregulated — choose established providers only.
- Absolute Living can advise on the most appropriate service for your overseas tenant situation.

## Pets — The 28-Day Process

Landlords **can still say no to pets** — but must follow a formal process and have a reasonable, documented reason. Blanket no pets clauses no longer prevent a formal request.

#	Step	What Happens
1	Request	Tenant submits a written request with pet details — species, breed and size
2	28 Days	Landlord must respond in writing — grant, refuse with reasons, or ask for more information
3	7 Days	If more information was requested within 28 days, final decision due 7 days after receiving it
4	Superior	If freeholder consent is needed, 7 days after the freeholder responds to give the final answer
5	If Granted	Landlord can require pet insurance and agree cleaning conditions in writing

#### ✗ Reasonable Grounds to Refuse

- Property unsuitable — large dog in a small flat with no outdoor space
- Freeholder or superior lease prohibits pets in the building
- Building insurance cannot be obtained with animals present
- Landlord has a documented, severe allergy preventing property inspections

#### ✓ The Business Case for Allowing Pets

- 76 percent of landlords report no pet-related property damage
- Pet owners stay longer — fewer void periods and less turnover cost
- Only 7 percent of rentals are pet-friendly — a strong competitive position
- Pet insurance as a condition provides documented property protection

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## MAKING TAX DIGITAL FOR LANDLORDS

## What Is Making Tax Digital?

Making Tax Digital for Income Tax (MTD for ITSA) replaces the annual Self Assessment return with **quarterly digital reporting** to HMRC. It started on **6 April 2026** for landlords with qualifying gross income over **£50,000**. **This is not a new tax** — simply a more frequent, digital way of reporting the same income.

### Who Does It Apply To?

**£50,000+**

FROM 6 APRIL 2026

In force NOW

**£30,000+**

FROM 6 APRIL 2027

Coming soon

**£20,000+**

FROM 6 APRIL 2028

Future phase

*Applies to individual landlords only (sole traders). Limited companies are NOT in scope. For jointly owned properties, only your share of gross rent counts. Threshold is based on gross income before expenses — not profit.*

## The Quarterly Reporting Cycle

**No tax is paid at the quarterly stage.** Submissions are simple digital summaries of income and expenses. Payment deadlines remain exactly as under current Self Assessment.

Q	Period	Deadline	What You Submit
Q1	6 Apr – 5 Jul 2026	7 August 2026	Summary of income and expenses
Q2	6 Jul – 5 Oct 2026	7 November 2026	Summary of income and expenses
Q3	6 Oct – 5 Jan 2027	7 February 2027	Summary of income and expenses
Q4	6 Jan – 5 Apr 2027	7 May 2027	Summary of income and expenses
<b>FINAL</b>	<b>Full 2026/27 year</b>	<b>31 January 2028</b>	<b>Final Declaration — replaces Self Assessment. Tax is calculated and paid here.</b>

### ■ Key MTD Facts — What You Need to Know

- Quarterly updates are REPORTING only — no tax payment is triggered at the quarterly stage.
- You can use calendar quarters (ending 30 Jun, 30 Sep, 31 Dec, 31 Mar) if that is simpler.
- HMRC will NOT send proactive notifications — check your 2024/25 income to confirm if you are in scope.
- No penalty points for late submissions in the first 12 months (April 2026 to April 2027).
- Must use HMRC-recognised software: Landlord Studio, QuickBooks and Xero are all approved.
- MTD submissions go to HMRC only — they do NOT affect mortgage lender income assessments.

■ HMRC guidance: [gov.uk/making-tax-digital-income-tax](https://www.gov.uk/making-tax-digital-income-tax) | [MTD Software List](#)

## OTHER COMPLIANCE MATTERS FOR LANDLORDS 2026

Beyond the Renters' Rights Act and Making Tax Digital, landlords must stay current with these additional compliance obligations:

### ■ Selective Licensing

- Each council sets its own selective and HMO licensing zones
- Check your local council website for a licensing map or checker tool
- Unlicensed properties risk fines up to £30,000
- Unlicensed HMOs cannot use certain Section 8 grounds
- [gov.uk/private-renting/houses-in-multiple-occupation](https://www.gov.uk/private-renting/houses-in-multiple-occupation)

### ■ Deposit Protection

- Protect all deposits in an approved scheme within 30 days of receipt
- From May 2026: unprotected deposits block possession in court
- Approved schemes: DPS, MyDeposits, Tenancy Deposit Scheme
- [gov.uk/tenancy-deposit-protection](https://www.gov.uk/tenancy-deposit-protection)

### ■ EPC Requirements

- Current minimum is Band E. Band C is coming — no confirmed date yet
- Planning improvements now saves cost and attracts stronger tenants
- Check your EPC expiry at [epcregister.com](https://www.epcregister.com)
- [gov.uk/buy-sell-your-home/energy-performance-certificates](https://www.gov.uk/buy-sell-your-home/energy-performance-certificates)

### ■ Safety Certificates

- Gas Safety Certificate: annual — must be issued before tenancy starts
- Electrical EICR: every 5 years
- Smoke alarms on every floor; CO alarms where gas appliances are present
- We track and remind you of all renewal dates

### ■ Awaab's Law — PRS

- Currently applies to social housing — being extended to the PRS
- Will require strict timelines for investigating and fixing damp and mould
- No confirmed PRS date yet — act on any hazards now
- [gov.uk/government/publications/awaabs-law-guidance](https://www.gov.uk/government/publications/awaabs-law-guidance)

### ■ Right to Rent

- Verify all adult occupiers before move-in using the Home Office online service
- Repeat checks required when time-limited visas expire
- Penalties up to £20,000 per occupier for non-compliance
- [gov.uk/check-tenant-right-to-rent-documents](https://www.gov.uk/check-tenant-right-to-rent-documents)

### ■ PRS Database and Landlord Ombudsman — Phase 2 from Late 2026

- A national database of all PRS properties and landlords will launch from late 2026.
- Registration will be mandatory with an annual fee — and a prerequisite for using certain Section 8 grounds.
- The PRS Landlord Ombudsman follows — mandatory membership expected from 2028.
- [gov.uk/government/publications/renters-rights-act-2025-implementation-roadmap](https://www.gov.uk/government/publications/renters-rights-act-2025-implementation-roadmap)

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## HOW ABSOLUTE LIVING SUPPORTS YOU

Navigating this level of regulatory change alone is a significant undertaking. As your letting agent, Absolute Living handles the complexity so you can focus on your investment. Here is what we do on your behalf:

### ■ Compliance & Documents

- ✓ Issue government Info Sheet to all tenants by 31 May 2026
- ✓ Serve Ground 4A statements for student HMOs by 31 July 2026
- ✓ Manage Section 13 rent notices on your behalf each year
- ✓ Ensure all new tenancies use fully compliant agreements
- ✓ Maintain deposit protection and prescribed information records

### ■ Possession Support

- ✓ Monitor rent daily — alert at the very first sign of arrears
- ✓ Advise on the correct Section 8 ground and gather evidence
- ✓ Serve Section 8 notices in the correct prescribed form
- ✓ Liaise with solicitors for any court proceedings required
- ✓ Document ASB incidents thoroughly for Ground 14 applications

### ■ Student Lets

- ✓ Classify each property as HMO or non-HMO for Ground 4A eligibility
- ✓ Time new student lettings within the 6-month pre-commencement rule
- ✓ Advise on room-by-room letting to reduce joint tenancy risk
- ✓ Brief student landlords on the end of fixed-term tenancies
- ✓ Coordinate Ground 4A notices and academic year possession strategy

### ■ Overseas Tenants

- ✓ Identify suitable professional guarantor services for international tenants
- ✓ Complete enhanced referencing and overseas income verification
- ✓ Enforce the 1-month advance cap in all new tenancy processes
- ✓ Advise landlords on their risk position and available mitigations

### ■ Pets

- ✓ Handle all pet requests formally within the 28-day response window
- ✓ Research freeholder and superior lease restrictions before responding
- ✓ Draft evidenced refusals where valid grounds exist
- ✓ Implement pet conditions in writing when permission is granted

### ■ Tax Digital

- ✓ Provide monthly income and expense statements to support MTD submissions
- ✓ Recommend HMRC-approved accountants and compliant software
- ✓ Keep all rent records digital throughout the year
- ✓ Flag your portfolio income position for MTD threshold planning

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## KEY GOVERNMENT LINKS

<b>■ Renters' Rights Act — Landlord &amp; Agent Guidance</b> <a href="https://www.gov.uk/renting-out-your-property">gov.uk/renting-out-your-property</a>	<b>■ Tenant Information Sheet (issue by 31 May 2026)</b> <a href="https://assets.publishing.service.gov.uk">assets.publishing.service.gov.uk</a> — search 'Renters Rights Act Information Sheet 2026'
<b>■ RRA Implementation Roadmap</b> <a href="https://www.gov.uk/government/publications/renters-rights-act-2025-implementation-roadmap">gov.uk/government/publications/renters-rights-act-2025-implementation-roadmap</a>	<b>■ Deposit Protection</b> <a href="https://www.gov.uk/tenancy-deposit-protection">gov.uk/tenancy-deposit-protection</a>
<b>■ EPC Register</b> <a href="https://epcregister.com">epcregister.com</a>	<b>■ Right to Rent Checks</b> <a href="https://www.gov.uk/check-tenant-right-to-rent-documents">gov.uk/check-tenant-right-to-rent-documents</a>
<b>■ Making Tax Digital</b> <a href="https://www.gov.uk/making-tax-digital-income-tax">gov.uk/making-tax-digital-income-tax</a>	<b>■ MTD-Compatible Software</b> <a href="https://www.gov.uk/guidance/find-software-thats-compatible-with-making-tax-digital-for-income-tax">gov.uk/guidance/find-software-thats-compatible-with-making-tax-digital-for-income-tax</a>
<b>■ HMO &amp; Property Licensing</b> <a href="https://www.gov.uk/private-renting/houses-in-multiple-occupation">gov.uk/private-renting/houses-in-multiple-occupation</a>	<b>■ Awaab's Law Guidance</b> <a href="https://www.gov.uk/government/publications/awaabs-law-guidance">gov.uk/government/publications/awaabs-law-guidance</a>

## Get in Touch — We're Here to Help

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[absoluteliving.co.uk](https://absoluteliving.co.uk)

**Important:** This guide is for general information only and does not constitute legal or tax advice. Please consult a qualified solicitor for possession proceedings and a qualified accountant for Making Tax Digital obligations. Always check gov.uk for the most current legislation.