

## CLAS CIRCULAR 2020/24 (24 July 2020)

### Disclaimer

CLAS is not qualified to advise on the legal and technical problems of members and does not undertake to do so. Though we take every care to provide a service of high quality, neither CLAS, the Secretary nor the Governors undertakes any liability for any error or omission in the information supplied.

It would be very helpful if members could let us know of anything that appears to indicate developments of policy or practice on the part of Government or other matters of general concern that should be pursued.

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## FAITH & SOCIETY

### Intellectual property and copyright

For information

The following is from the latest [blog post](#) by the President of the Central Council of Church Bell Ringers:

'An association had used an image from another website that turned out to be copyrighted, leading to a substantial claim from the image rights holder. Detailed guidance will be issued but suffice it to say, be very careful when using pictures whose provenance you do not know – a letter from an image rights protection company will be a very nasty surprise for any association treasurer.'

CLAS has mentioned the dangers of picking images off the Internet in previous circulars. *The only safe course is always to use images from sources such as Wikimedia, that are known to be in the public domain.* Or better still, if you want to post a picture of your church, take it yourself.

[Source: Central Council of Church Bell Ringers, 15 August]

## PROPERTY & PLANNING

### Draft Building Safety Bill

For information

MHCLG has published the [Draft Building Safety Bill](#) ([explanatory notes](#)), which takes forward reforms of the building safety system in line with the proposals confirmed in the response to the [Building a safer future consultation](#). The consultation detailed how the Government intends to deliver the principles and recommendations for reform set out by Dame Judith Hackitt's [Independent Review of Building Regulations and Fire Safety](#).

[Source: MHCLG, 18 July]

### Law Commission publishes reports on enfranchisement, commonhold and right to manage

For information

The Law Commission of England and Wales has published reports on [leasehold enfranchisement](#), [commonhold](#) and [right to manage](#). This follows on from the Law Commission report on leasehold enfranchisement valuation, published in January 2020. The reports follow consultations on each issue in 2018/19.

The Law Commission has also published the following summaries

- [Summary: The future of home ownership](#): a summary of all three residential leasehold and commonhold reports and how they fit with Government's own reforms.
- [At a glance: the future of home ownership](#): a short "at a glance" summary of the future of home ownership.
- [In more detail: the future of home ownership](#): an introductory chapter to all three reports, which explains how the Law Commission reports fit with Government's own reforms, and sets out the future of home ownership after reform.

[Source: Law Commission, 21 July]

## TAXATION

### Fundamental review of business rates consultation

For information

HM Treasury has [published](#) a call for evidence on how the business rates system currently works, issues to be addressed, ideas for change and a number of alternative taxes. The Government is seeking responses in two phases:

1. Views on the multiplier and reliefs sections, by **18 September**, to inform an interim report in the Autumn.
2. Responses on all other sections are invited by **31 October**, ahead of the review's conclusion in Spring 2021.

The questions that are probably of most relevance to CLAS members are these:

- How well do current reliefs and exemptions deliver their intended outcomes and satisfy the principles of good tax design? What changes would you suggest to the system?
- How can reliefs be targeted more effectively? How can reliefs and their administration be simplified?
- What role should local authorities have in determining business rates reliefs and exemptions? Should reliefs and exemptions be set by central government or set locally?
- Are you aware of ratepayers misusing tax reliefs or other means to avoid paying their full business rates liability? What could be done to tackle this?

[Source: HM Treasury, 21 July]

### Making Tax Digital: changes

For information

HM Treasury has [announced](#) that, from April 2022, Making Tax Digital will be extended to all VAT-registered businesses with turnover below the VAT threshold (£85,000), and from April 2023, it will apply to taxpayers who file income tax self-assessment tax returns for business or property income over £10,000 annually.

[Source: HM Treasury, 21 July]

**Technical Consultation on the Fifth Money Laundering Directive**

**For information**

HMRC has published a [summary of responses](#) to the Technical Consultation on the Fifth Money Laundering Directive (5MLD) and Trust Registration Service (TRS). It was noted that under the draft regulations, charities in England and Wales with an income of under £5,000 would need to register on TRS. Respondents suggested that as these trusts still follow the relevant charity guidance and procedures, they should be excluded from registration on TRS. CLAS pointed out that, since there was no evidence whatsoever that unregistered church congregations were channels for money-laundering, the proposal was wholly disproportionate to the objective pursued.

The Government has taken respondents' views into consideration when determining which trusts will be exempt from registration in the [proposed regulations](#) and, in general, *charities will be exempt from registration with TRS.*

[Source: HM Treasury, 15 July]