

CLAS CIRCULAR 2021/17 (3 August 2021)

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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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COVID-19 UPDATE

Guidance on the loosening of restrictions

For information **and possibly for action**

- MHCLG's previous guidance for England, updated 16 June, was withdrawn on 19 July and replaced with [COVID-19: guidance for the safe use of places of worship](#).
- Also on 19 July, the Church of England issued updated guidance for Step 4: [Opening and managing church buildings in step 4 of the Roadmap out of Lockdown, V.1](#). There is also a range of material on the C of E website that might be helpful, including:
 - [Risk Assessment Template for Opening Church Buildings to the Public, V.10](#);
 - [COVID-19 NHS Test & Trace Data, V.5](#);
 - [Test and Trace consent form template](#);
 - [Test and Trace online privacy notice template](#);
 - [Test and Trace privacy notice template](#).
- The Church in Wales issued [updated guidance](#) on "Level 1", following changes in the COVID-19 Regulations by the Welsh Government which became effective on 17 July.

The Scottish Government announced on 3 August that the legal requirement for physical distancing and limits on gatherings will be removed on 9 August when all venues across Scotland are able to re-open. Some protective measures will stay in place, such as the use of face coverings indoors and the collection of contact details as part of Test and Protect. Capacity limits of 2000 people indoors and 5000 people outdoors will also remain in place, although some exceptions may be possible on a case by case basis. These will be reviewed every three weeks to ensure that they remain proportionate. The full press release is [here](#).

[Source: CLAS, 3 August]

CHARITIES & CHARITY LAW

Charity Commission: Managing faith charities as trustees guidance

For information

The Charity Commission has renamed its 'Faith in good governance' guidance and has reordered it to make it easier to find information. The guidance is now called '[Managing faith charities as trustees](#)'.

[Source: Charity Commission, 28 July]

E-signatures on accounts

For information **and possibly for action**

The Charity Commission is accepting 'e-signatures' on the copy annual Trustees' Report and Accounts filed with the Charity Annual Return. Its updated [accounts guidance](#) says these can be docu-signatures, typed signatures or electronic versions of a signature (ie a scanned version of a handwritten signature), *however*:

- the relaxation is subject to any specific requirement on the charity's governing document for either handwritten or electronic signatures; and
- in the case of charitable companies, company law still formally requires handwritten signatures on paper hard-copy accounts and reports filed at Companies House, including independent scrutiny reports from auditors and independent examiners, and trustees' reports.

Bates Wells says that, in practice, copies of handwritten signatures are sometimes accepted but that this is not guaranteed.

[Source: Bates Wells, 27 July]

EMPLOYMENT

DCMS: a governing body for digital identities

For information and **possibly for action**

DCMS has [announced](#) new proposals for a governing body to ensure safe and secure use of digital identity. DCMS' [consultation](#) on digital identity - closing **13 September** - describes digital identity as "an easy way to help us prove who we are without the need for physical documents. They can also help us prove things about us, such as our age or our qualifications".

This consultation asks for views on how the digital identity system should operate, including proposals for a governing body which will be charged with making sure that organisations follow Government rules on digital identity.

[Source: DCMS, 19 July]

Government response to consultation on sexual harassment in the workplace

For information

The Government Equalities Office has [published](#) its response to its consultation on sexual harassment in the workplace. Following the consultation, the Government Equalities Office will legislate:

- to introduce a duty on employers to take reasonable steps to prevent sexual harassment;
- to create explicit protections from harassment by third parties; and
- to support the Equality and Human Rights Commission to produce a statutory code of practice, alongside producing its own employer guidance.

It will also look closely at extending the time limit for bringing Equality Act-based cases to an tribunal to six months.

[Source: Government Equalities Office, 21 July]

FAITH & SOCIETY

COVID-19: guidance for the safe use of places of worship

For information

MHCLG has published [guidance](#) on the safe use of places of worship (in England) during the Covid-19 pandemic. As of 19 July, the rules for places of worship changed:

- “There are no longer limits on the number of people you can meet. This means there are no restrictions on group sizes for attending communal worship.
- Legal requirements for social distancing will no longer apply and you will not need to stay 2 metres apart from people you do not live with.
- There are no legal restrictions on the number of people that can attend a place of worship, including at significant life events, such as bar/bat mitzvahs, private baptisms, and naming ceremonies.
- Face coverings are no longer required by law in any setting. However, the Government expects and recommends that people wear face coverings in crowded areas such as public transport.
- COVID-secure rules, including table service requirements and restrictions on singing and dancing, will no longer apply. However, there are steps everyone should continue to consider to reduce the risk of transmission, which are explained in this guidance. Places of worship should follow the principles set out in the [working safely guidance](#).
- There will no longer be limits on the number of people who can sing indoors or outdoors. This includes indoor congregational and communal singing.”

[Source: MHCLG, 16 July]

Jewish cemetery preservation

For information

The Foundation for Jewish Heritage has [published](#) a "catalogue of best practices for Jewish cemetery preservation" with examples of preservation initiatives from across nine countries at every level, from grassroots programmes by local individuals and communities to the work of international NGOs and joint actions by European states.

[Source: Foundation for Jewish Heritage, 24 June]

Marriage venues

For information

On 6 July, the House of Commons Library [published](#) a briefing on where couples may marry in England and Wales. It includes information about the new Regulations which, for a limited time (at least to begin with), enable couples to marry at some outdoor locations. It also deals with the Law Commission consultation on its provisional proposals to reform the law governing how and where couples can get married.

[Sources: House of Commons Library, 6 July]

Relationship between the church and state in the UK

For information

The House of Commons Library has published a briefing paper on the relationship between church and state in the United Kingdom. The full report can be read [here](#).

[Source: House of Commons Library, 29 July]

NORTHERN IRELAND

CCNI: Charities SORP

For information

The Charity Commission for Northern Ireland (CCNI) has published a [Quarterly update on the Charities Statement of Recommended Practice \(SORP\)](#). A comprehensive timeline and scheduling of the 15 topics for the reflection and problem-solving has been prepared by the SORP-making body and covers the rest of this year up to January 2022. This was approved by the SORP Committee at its meeting of May 2021. Any additional research provided by the engagement strands will also be reviewed and considered during this period.

[Source: CCNI, 28 July]

ODDS & ENDS

HSE: COVID and ventilation

For information

A new [video](#) from the Health and Safety Executive (HSE) explains how having adequate ventilation can help you reduce the risk of COVID-19 transmission in your workplace. It includes advice on identifying poorly ventilated areas and using CO2 monitors, improving natural and mechanical ventilation, and how to keep work vehicles ventilated.

[Source: HSE, 29 July]

National Disability Strategy

For information

The [National Disability Strategy](#) sets out the Government's vision to improve the everyday lives of disabled people. The strategy has been developed with the input of more than 14,000 disabled people, as well as disability organisations, businesses, policy experts and many others.

Part 1 sets out immediate commitments the Government will make to improve every part of a disabled person's day.

Part 2 sets out changes to how the Government will work with and for disabled people into the future, putting disabled people at the heart of government policy-making and service delivery.

Part 3 summarises the actions that each government department will take, with ministerial champions setting out their personal commitment to the strategy.

Landlords will be required to make shared spaces in buildings more accessible to disabled. The strategy paper outlines £1.6bn of funding, including a £573m pot to increase the accessibility of homes. The Cabinet Office confirmed that it will progress work to require landlords to make "reasonable adjustments to the common parts of leasehold and commonhold homes", with a consultation planned for later this year.

[Source: Cabinet Office, 29 July]

Protect Duty

For information

On 27 July, the Parliamentary Under-Secretary at the Home Office, Kevin Foster, answered a [Written Question](#) about the impact on places of worship of the requirements of the Protect Duty as follows:

'The responses to [the Protect Duty consultation](#), which closed on 2nd July, provides a basis for Government to consider the scope and requirements of the Protect Duty, alongside assessing the impacts on those parties potentially within scope. These considerations will also consider the potential for unintended consequences and indirect implications of introducing the Duty.

The Government is mindful places of worship differ significantly in the nature of their function and operation from other locations potentially within the scope of the Protect Duty proposals. This is balanced against the threat posed by terrorism, and a need to ensure there are effective security measures at public places, regardless of their nature.

The Government will be carefully considering the issues raised within the consultation and our engagement events, including those discussed with representatives of different faith communities, before considering next steps.'

We await the Government's conclusions with interest: hopefully, the recognition that 'places of worship differ significantly in the nature of their function and operation from other locations' might mean that the Government is considering a proportionate approach – which is what we argued for in our submission to the consultation.

[Source: Commons *Hansard*, 27 July]

PROPERTY & PLANNING

Commons Library: The end of "no fault" section 21 evictions

For information

The House of Commons Library has [published](#) a briefing on the end of "no fault" section 21 evictions. The Government has committed to abolish "no-fault" section 21 evictions in the private rented sector. A Renters' Reform Bill was promised in the 2019 Queen's Speech to achieve this. The paper explains the use of section 21 and reactions to its proposed abolition.

[Source: House of Commons Library, 31 July]

Historic England: Building Works and Bats

For information

Historic England has [published](#) a technical guidance note on building works and bats. All of the UK's bats and their roosts are protected by law. The guidance is intended to help property owners and all involved in managing, maintaining or making changes to buildings, or using the buildings, avoid breaking the law. It begins with a reminder that all of the UK's bats and their roosts are protected by law and proceeds from three principles:

- Always start with the assumption that bats are present in a building or the surrounding site, unless a bat survey within the last two years shows that no bats or signs of bats are present.
- Plan all works well in advance so that a bat survey can be carried out and the works progressed when least disturbance will be caused to the bats.
- If you come across a bat or bats during the course of work, stop working in that area and seek immediate advice. You must either arrange the work in a way that will avoid committing an offence or obtain a licence from [Natural England](#).

[Source: Historic England, 28 July]

Ministerial Statement: *Building Beautiful Places*

For information

Housing Secretary Robert Jenrick made a [statement](#) in the House of Commons on several planning matter. The Government published the [revised National Planning Policy Framework](#) (NPPF), the new [National Model Design Code](#) and the Government's response to the [consultation on both](#).

Revised National Planning Policy Framework

MHCLG has published a revised NPPF. Changes to the revised NPPF include:

- "[Making] beauty and place-making a strategic theme in the Framework
- "[Setting] out the expectation that local authorities produce their own design codes and guides setting out design principles which new development in their areas should reflect
- "[Asking] for new streets to be tree-lined
- "[Improving] biodiversity and access to nature through design
- "[Putting] an emphasis on approving good design as well as refusing poor quality schemes
- "... a number of environment-related changes, including on flood risk and climate change
- "emphasis of the importance of retaining and explaining the historic and social context of historic statues, plaques, memorials or monuments rather than removing them
- "an update on the use of Article 4 Directions
- "an expectation that local planning authorities take a proactive approach to engaging with key delivery bodies and other stakeholders at the pre-application stage of local plan making"

National Model Design Code

MHCLG also published the National Model Design Code, which provides guidance on the production of local design codes, guides and policies to promote successful design. It expands on the ten characteristics of good design set out in the National Design Guide, which reflects the Government's priorities and provides a common overarching framework for design. The National Model Design Code forms part of the Government's planning practice guidance and should be used as a toolkit to guide local planning authorities on the design parameters and issues that need to be considered when producing design codes and guides. It also sets out methods to capture and reflect the views of the local community from the outset, and at each stage in the process.

[Source: MHCLG, 20 July]

Safer public places: managing public outdoor settings

For information

MHCLG has [published](#) new guidance for local authorities, owners and operators to support the safe use and management of outdoor public places while the risk of COVID-19 transmission remains.

[Source: MHCLG, 19 July]

SCOTLAND

Building standards (fire safety) - a consultation on external wall systems

For information **and possibly for action**

The Scottish Government has [published](#) a consultation - closing 8 October - on a review of building standards relating to the fire safety of cladding. The consultation covers five main areas:

1. the wording of mandatory standard 2.7 relating to fire spread on external walls;
2. consideration of a definition and ban on the highest risk metal composite material (MCM) cladding panels;
3. options to improving standards and guidance on cladding systems, including the continued role of the large scale fire test, BS 8414;
4. consequential matters - combustible exemptions; and
5. impact assessments.

The proposed changes outlined in the consultation aim to improve fire safety for the design and construction of all buildings, in relation to external wall cladding systems.

[Source: Scottish Government, 16 July]

Domestic energy performance certificates reform

For information

The Scottish Government has [published](#) a consultation - closes 8 **October** - on reform to domestic energy performance certificates. This consultation forms the first part of the reform of the EPC framework by proposing a change to the way information, already gathered as part of an EPC assessment, is displayed on the EPC. The proposed change to the EPC also includes the creation of a new metric - Energy Use Rating.

[Source: Scottish Government, 23 July]

Proposed changes to Energy Standards and associated topics

For information and possibly for action

The Scottish Government has [published](#) a consultation – closing 15 October – on proposed changes to energy standards and associated topics, including ventilation, overheating and electric vehicle charging infrastructure.

[Source: Scottish Government, 26 July]

TAXATION

Finance Bill 2021-22: draft legislation and tax documents

For information

Further to previous announcements including at Budget or in *Tax Policies and Consultations* (CP 404, published on 23 March 2021), the Treasury has [published draft legislation](#) to be included in Finance Bill 2021-22. The following items may be of interest to members:

- Allowances – Technical amendment to allowance statement requirements for Structures and Buildings Allowance (SBA): The draft legislation will amend the requirements for SBA allowance statements, to include the date qualifying expenditure is incurred or treated as incurred when the allowance period commences from this date. Without this change, subsequent owners of an asset on which SBA is being claimed may sensibly assume the date the allowance period commences is the date the asset is brought into use. Clarity for businesses on the remaining length of the allowance period means they will not be adversely affected by failing to claim the full relief to which they are entitled.
- Increasing Normal Minimum Pension Age (NMPA): The draft legislation will increase the normal minimum pension age from 55 to 57 in April 2028. This is the age at which most members of registered pension schemes can draw benefits without incurring unauthorised payment charges. Members of uniformed public service pension schemes and those with unqualified rights to take their pension below age 57 will be protected from these changes. After considering consultation responses, individuals will be able to keep their protected pension age if they transfer their pension.
- Notification of an uncertain tax treatment by large businesses: The Government is publishing a summary of responses and draft legislation to implement a new requirement for large businesses to notify HMRC where they have adopted an uncertain tax treatment. This will apply to returns due to be filed on or after 1 April 2022. This requirement to notify will provide HMRC with accurate and timely information to encourage earlier identification and resolution of uncertain tax treatments. This will help address the legal interpretation portion of the tax gap, estimated to be £4.9bn in 2018-19. The Government will also publish accompanying draft guidance in due course.
- Tax treatment of asset holding companies (AHCs): The Government is responding to its second stage consultation on, and publishing initial draft legislation relating to, the tax treatment of AHCs. These targeted reforms are designed to enhance the UK's attractiveness as a location for AHCs, and represent a balanced approach in response to stakeholder representations.

The Government is also publishing draft legislation and associated documents in the following areas which have not been previously announced:

- Location of Risk regulation: Under current legislation, the determination of the location of a risk for Insurance Premium Tax (IPT) purposes is unclear. The Government has therefore published draft legislation to clarify the rules for determining the location of a risk by placing the criteria into the primary legislation governing IPT. This will ensure clarity for taxpayers and HMRC, and retain the principles initially set out in legislation in 2001.

All draft legislation is accompanied by a Tax Information and Impact Note (TIIN), an Explanatory Note (EN) and, where applicable, a summary of consultation responses document.

Policy announcements

- Income tax exemption of new social security payments in Scotland: The Government will legislate in the Autumn to ensure that two new social security payments made by the Scottish Government will not be subject to income tax (as provided for in the 2016 Fiscal Framework). This legislation will apply to the Child Winter Heating Assistance (introduced in November 2020) and the Short-Term Assistance (introduced in July 2021). The legislation will be retrospective, from November 2020 and July 2021 respectively. HM Revenue and Customs will not collect any income tax that may have been due on payments made from November 2020 to the date the legislation takes effect.
- Covid Local Grant scheme payments: The Government will legislate in the Autumn to ensure that payments made by Local Authorities to families through the Covid Winter Grant Scheme and Covid Local Grant Scheme, and similar schemes operated by the Devolved Administrations, are not subject to income tax. This will provide certainty to those who have benefited from the additional funding provided to Local Authorities. The legislation will be retrospective and cover payments made from 2020-21 onwards.

Other publications

The Government is also publishing summaries of responses to the following consultations:

- 'Modernisation of the stamp taxes on shares framework'.
- 'VAT Grouping – Establishment, Eligibility and Registration'.
- 'VAT and the Public Sector: Reform to VAT Refund Rules'.
- 'VAT and the Sharing Economy'.
- 'VAT and value shifting'.

Finally, the Government is also publishing a research report entitled 'Impact of Making Tax Digital for VAT'. This considers the impact of Making Tax Digital (MTD) across those taxpayers that have been required to operate it for VAT from April 2019 and further demonstrates that taxpayers are experiencing benefits in operating MTD.

[Source: HM Treasury, 20 July]

WALES

Changes to the determination of listed building consent applications

For information

The Welsh Government has [published](#) a letter to local planning authorities on the recent changes to the determination of listed building consent applications.

[Source: Welsh Government, 20 July]

Guidance on funerals

For information and **possibly for action**

The Welsh Government has [updated](#) its guidance on holding and attending funerals during the coronavirus pandemic.

[Source: Welsh Government, 29 July]

Renting Homes (Wales) Act

For information

CLAS is participating in discussions with Welsh Government civil servants, led by Cytûn, on the possible unintended consequences of the implementation of the [Renting Homes \(Wales\) Act](#) on the provision of housing for ministers of religion and church workers.

[Source: CLAS, 3 August]