

## CLAS CIRCULAR 2022/13 (23 September 2022)

### 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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## EMPLOYMENT & VOLUNTEERING

### Webinar: bringing Volunteers to the UK

For information **and possibly for action**

On **4 October**, CLAS member, Stone King, is hosting a (free) webinar on bringing volunteers to the UK. In this webinar, Julianna Barker will discuss the various immigration routes which can be used by charities, educational institutions, and other organisations to bring volunteers to the UK. The webinar will focus on the possible volunteering routes, *including the Charity Worker and Religious Worker visas*. Members can register for the event, [here](#).

[Source: Stone King, 22 September]

## ODDS & ENDS

### Financial Statement – September 2022

For information and possibly for action

Today, as part of [The Growth Plan](#), the Chancellor of the Exchequer announced that the basic rate of income tax will be reduced from 20% to 19% from **April 2023** and that charities and CASCs will receive transitional relief for Gift Aid and the Gift Aid Small Donations Scheme (GASDS) from **6 April 2023 to 5 April 2027**. This means that, in practice, charities and CASCs will continue to claim Gift Aid and GASDS at 25p for every £1 of eligible donation made between 6 April 2023 and 5 April 2027. The Government will legislate for transitional relief for Gift Aid and GASDS at a future Finance Bill.

Additionally, the Chancellor announced the following measures that may be of interest to CLAS members.

- Income Tax: From 23 April, there will be one upper income tax rate of 40% (scrapping 45% additional rate).
- Reducing National Insurance Contribution rates by 1.25 percentage points from 6 November and cancelling the introduction of the Health and Social Care Levy.
- Repeal of off-payroll working reforms – the 2017 and 2021 reforms to the off-payroll working rules (also known as IR35) will be repealed from 6 April 2023.
- A Stamp Duty Land Tax (SDLT) cut **in England and Northern Ireland**:
  - a. Increasing the threshold above which SDLT must be paid on the purchase of residential properties from £125,000 to £250,000.
  - b. Raising first-time buyer's threshold to £425,000 and the maximum value of a property on which first-time buyers relief can be claimed will increase to £625,000.
- Bills to revise retained EU law and planning regulations to be introduced:
  - a. Changes to planning include reviewing the process for onshore renewables
- Frameworks for regulation, innovation, and investment for impact farmers and land managers in England to be developed.
- The Chancellor also reiterated the energy support schemes for domestic and non-domestic properties (see more below)

[Source: HM Treasury, 23 September]

## PROPERTY & PLANNING

### Churches and Historic Buildings: Bats

For information

The Lord Bishop of St Albans [asked](#) His Majesty's Government "how many (1) church buildings, and (2) other historical buildings, in the UK are adversely affected by the presence of bat roosts."

In response, the new Minister for Civil Society, Lord Kamall, said that "[data from partner bodies] highlighted that around 60% of pre-16th century churches contain bat roosts, many home to nationally important breeding colonies. Churches are known to house larger roosts than other, natural sites. Of 120 churches with bats consulted by the project partnership, for the 2015 project questionnaire, 90 churches reported damage caused by bats to the fabric of the church building, 81 churches reported damage to more than one monument, and 97 churches reported damage to fixtures and fittings."

[Source: Parliament, 22 September]

### Government outlines plans to help cut energy bills for businesses

For information

BEIS has announced that through the [Energy Bill Relief Scheme](#), the Government will provide a discount on wholesale gas and electricity prices for all non-domestic customers (including all UK businesses, the voluntary sector like charities and the public sector such as schools and hospitals) whose current gas and electricity prices have been significantly inflated in light of global energy prices. This support will be equivalent to the [Energy Price Guarantee](#) put in place for households.

It will apply to fixed contracts agreed on or after 1 April 2022, as well as to deemed, variable and flexible tariffs and contracts. It will apply to energy usage from 1 October 2022 to 31 March 2023, running for an initial six-month period for all non-domestic energy users. The savings will be first seen in October bills, which are typically received in November. Customers do not need to take action or apply to the scheme to access the support. Support (in the form of a p/kWh discount) will automatically be applied to bills. The level of price reduction for each business will vary depending on their contract type and circumstances (see [here](#)).

A parallel scheme, based on the same criteria and offering comparable support, but recognising the different market fundamentals, will be established in Northern Ireland. Further proposals will also be announced in due course to support off-grid properties.

[Source: BEIS, 21 September]

## WALES

### Reforming non-domestic rates in Wales

For information **and possibly for action**

The Welsh Government has [published](#) a consultation – closing 14 December – on making improvements to the non-domestic rates system. The proposals include:

- more frequent revaluation cycles
- Improving the flow of information between government and ratepayers
- providing the Welsh Government with more flexibility to amend reliefs and exemptions
- a review of reliefs and exemptions
- providing greater scope to vary the multiplier
- improving the administration of valuation functions
- further measures to ensure we can continue tackling avoidance

[Source: Welsh Government, 21 September]

### Renting Homes (Wales) Act 2016: improving security of tenure by increasing the period of notice

For information **and possibly for action**

The Welsh Government has [published](#) a consultation – closing 24 October – on proposals to extend the notice period required for converted periodic standard contracts, under section 173 of the Renting Homes (Wales) Act. The proposals include increasing the minimum period of notice from two months to six months and considering when this change should be brought into force.

[Source: Welsh Government, 20 September]