

CLAS CIRCULAR 2022/14 (19 October 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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CHARITIES & CHARITY LAW

Charities Act 2022: implementation plan

For information

DCMS has [updated](#) its guidance on the implementation of the Charities Act 2022. The guidance now notes that 'sections 15 and 16: Ex Gratia Payments' are now 'under further consideration prior to commencement'.

On 13 October, Civil Society Minister Lord Kamall [told the House of Lords](#) that the Government was deferring implementation of sections 15 and 16 "until we fully understand the implications for national museums and other charities". It had been suggested that the two sections had the effect of enabling national museums for the first time to return items from their collections for reasons based on moral grounds – which had not been the Government's intention.

[Source: DCMS & *Civil Society*, 14 October]

Political activity and campaigning by charities

For information

On 12 October, the Charity Commission of England and Wales published guidance on [Political activity and campaigning by charities](#) and at the same time the Commission's Chair, Orlando Fraser, warned that 'Charities must never stray into party politics – must never promote, or be seen to promote, a political party or candidate.' The guidance did not prove uncontroversial, and the Commission subsequently had to [deny](#) that it was changing the rules.

"Political" campaigning can be a very difficult issue for faith communities. The point at which campaigning crosses the line into support for a political party can sometimes be extremely difficult to determine; however, we would suggest that it pays to err well on the side of caution.

And we need hardly add that the guidance applies equally to religious charities – registered or not – as to secular ones.

[Source: Charity Commission, 12 October]

FAITH & SOCIETY

Marriage and civil partnership investigations

For information

The Home Office has [published](#) a collection of documents relating to sham marriages, sham civil partnerships, and marriages or civil partnerships of convenience. It also includes:

- identifying valid divorces or dissolution of a civil partnership;
- guidance for immigration and enforcement staff;
- what to do if an individual is no longer in a marriage or civil partnership; and
- how to contact immigration compliance and enforcement teams.

[Source: Home Office, 6 October]

NORTHERN IRELAND

CCNI: Changes to the annual monitoring return

For information **and possibly for action**

CCNI has [announced](#) changes to its annual monitoring return. In addition to adding the ability to backfill accounts and reports for previous years to the annual reporting system, there have also been a number of changes made to the form for charities completing an annual monitoring return (AMR) for financial years beginning on or after 1 January 2020.

There are six new question areas covering matters related to risk areas such as safeguarding, the processing of personal data and fundraising. A new functionality to make changes to charity details within the annual return form has also been included, which should make the process of changing details easier for charities.

[Source: CCNI, 5 October]

ODDS & ENDS

Independent Review of Net Zero commissioned

For information

BEIS has [commissioned](#) an independent review of the Government's approach to delivering its net zero target, to ensure that it is pro-business and pro-growth. The BEIS Secretary of State has appointed Chris Skidmore MP as review Chair. Reporting by the end of 2022, the review will ensure that delivering the net zero target does not place undue burdens on businesses or consumers.

[Source: BEIS, 26 September]

PROPERTY & PLANNING

Churches: Vandalism

For information

In reply to a written question from Dr Matthew Offord about “vandalism on the church estate”, Andrew Selous MP [responded](#) as follows:

“Acts of vandalism to church property cause distress and great inconvenience to clergy and volunteers who work hard to keep churches accessible and in good repair. For churches suffering anti-social behaviour, guidance is available [here](#). General advice given to parishes is that opening the building and increasing footfall into and around the Church can help.

Thefts of metal and architectural stone from church property are of additional concern, and although the number of incidents is low compared to the height of metal theft in 2017-18, the severity of the incidents indicates that this is now part of serious organised crime. Advice is available [here](#) ... Further advice is available from the [Cathedrals and Church Buildings Department](#) of the National Church Institutions.”

[Source: Parliament, 30 September]

Energy Prices Bill: how households and businesses will be supported

For information **and possibly for action**

BEIS has [published](#) guidance on how households and businesses will be supported provided in the *Energy Price Bill* introduced to Parliament on 12 October 2022. The Bill will deliver the government’s Energy Price Guarantee and Energy Bill Relief Scheme, which will apply to all domestic and non-domestic consumers on the grid.

The Bill will also support domestic and non-domestic consumers who are not captured by either scheme, including those using alternative fuels such as heating oil, living in park homes, or those on heat networks.

[Source: BEIS, 12 October]

The Rock Review: working together for a thriving agricultural tenanted sector

For information and possibly for action

DEFRA has [published](#) an independent report by the Tenancy Working Group (TWG) with recommendations for Defra. The Rock Review was commissioned by to look at how to provide better support to tenant farmers and tenancies.

The report considers the collaborative relationship between landlord and tenant and tenancy agreements; environmental land management schemes, productivity schemes, and tree planting schemes; the offer to New Entrants; private markets for natural capital and how they may impact and work with tenant farmers; taxation and legislative changes to increase the resilience of the agricultural tenanted system; and how to embed the tenanted sector into DEFRA's policy and protocols.

The Government will respond to the review in due course.

[Source: DEFRA, 13 October]

Understanding the possession action process: guidance for landlords and tenants

For information

DLUHC has [updated](#) its guidance for landlords and tenants on understanding the possession action process. The update reflects that notice periods in Wales have now returned to their pre-coronavirus lengths, and the removal of coronavirus arrangements relating to possession applications and county court bailiff enforcement.

[Source: DLUHC, 5 October]

SCOTLAND

Building a New Scotland: A stronger economy with independence

For information

The Scottish Government has [published](#) a paper titled “Building a New Scotland: A stronger economy with independence”. The paper sets out the Scottish Government’s proposals for the economy of an independent Scotland. It explains what these proposals would mean for individuals, for businesses, and for Scotland as a whole. It is the third in the 'Building a New Scotland' series, focusing on independence.

[Source: Scottish Government, 17 October]

Cost of Living (Tenant Protection) Bill

For information

The Scottish Parliament has [passed](#) the Cost of Living (Tenant Protection) Bill. The Bill gives Ministers temporary power to cap rents for private and social tenants, as well as for student accommodation, and introduces a moratorium on evictions. The cap, which applies to in-tenancy rent increases, has initially been set at 0% from 6 September 2022 until at least 31 March 2023.

[Source: Scottish Government, 6 October]

Pre-action requirements and seeking repossession of private rented housing on rent arrears grounds

For information

The Scottish Government has [updated](#) the letters in its guidance on pre-action requirements and seeking repossession of private rented housing on rent arrears grounds.

[Source: Scottish Government, 13 October]

TAXATION

Financial Statement – 17 October 2022

For information **and possibly for action**

The Chancellor of the Exchequer [announced](#) changes to his predecessor's financial statement on 23 September. In summary, the announcements reverse almost all the decisions taken in September (save the changes to National Insurance increase, the Health and Social Care Levy, and Stamp Duty Land Tax) and makes changes to the Energy Price Guarantee scheme. Additionally, it has been [reported](#) that state retirement pensions will rise by average earnings rather than inflation.

Specifically, the Chancellor announced the following measures:

- the cut to corporation tax will be reversed;
- all tax cuts (but for the National Insurance increase, the Health and Social Care Levy, and Stamp Duty Land Tax) will be reversed;
- the 2017 and 2021 reforms to the off-payroll working rules (also known as IR35) will not be repealed;
- the proposed VAT-free shopping scheme for non-UK visitors to Great Britain is scrapped;
- the basic rate of income tax will remain at 20 per cent until market conditions allow – which means that there will no longer be any need for Gift Aid transitional relief;
- support from the Energy Price Guarantee will end in April 2023, with the Treasury to devise a new support scheme after April; and
- the Chancellor hinted at the need for spending cuts and further department efficiencies.

[Source: HM Treasury, 17 October and BBC, 19 October]

WALES

Building Regulations Part L and F Review: Stage 2B

For information

The Welsh Government has [published](#) its response to its consultation on Building Regulations Part L and F Review: Stage 2B.

The domestic approved documents for energy, ventilation and overheating will be finalised and regulations drafted in line with the Government responses to each chapter in this consultation response (and the stages 1 and 2A). It is estimated that amended regulations with associated guidance will be published later in spring 2023, coming into effect 6 months after publication.

The non-domestic building elements (all sections other than section 5) of the stage 2B consultation are still being analysed and the Government response will be published in spring/summer 2023. Further details of the implementation timescale for the non-domestic elements of the Part L review will be contained within that document.

[Source: Welsh Government, 29 September]

Changes to main residential rates and bands for Land Transaction Tax

For information

The Welsh Government has [announced](#) that the main residential rates of Land Transaction Tax (LTT) will change on 10 October 2022. From 10 October 2022:

- the starting threshold for paying main residential rates of LTT will increase from £180,000 to £225,000; and
- the first tax band will cover transactions from £225,000 to £400,000 taxed at 6 per cent.

The tax rates and bands for higher residential rate and non-residential transactions are unchanged from those effective from 22 December 2020.

[Source: Welsh Government, 10 October]

Listed Building Applications and Decisions (Duty to Notify National Amenity Societies and the Royal Commission (Wales) Direction 2022

For information

The Welsh Government has published the [Listed Building Applications and Decisions \(Duty to Notify National Amenity Societies and the Royal Commission\) \(Wales\) Direction 2022](#).

This Direction directs local planning authorities to notify the national amenity societies and the Royal Commission on the Ancient and Historical Monuments of Wales of applications for listed building consent for demolition and of the decisions taken on such applications.

[Source: Welsh Government, 27 September]