

CLAS CIRCULAR

2024/18 (17 December)

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

Waste collection and charging for churches (Circular 2018/23 updated)

For information **and possibly for action**

We have recently had an inquiry about charging for the collection of waste from churches and we thought that it might be helpful to repeat *and update* our previous advice.

Paragraph 1 of Schedule 1 to the [Controlled Waste Regulations 2012](#) classifies waste from a hereditament or premises exempt from local non-domestic rating by virtue of, in England and Wales, [paragraph 11 of Schedule 5 to the Local Government Finance Act 1988](#) (*Places of religious worship etc.*) as household waste. In practice, this means that waste from places of religious worship is regarded as domestic waste and authorities with waste collection duties must collect it and may not charge for its collection or disposal.

Under paragraph 11(1)(b) and (2) of Schedule 5 to the Local Government Finance Act 1988, that provision also applies to buildings used in connection with the conduct of public religious worship – such as an office or church hall. *However*, if a church, mosque, synagogue or whatever hires out such buildings to other groups not connected with the conduct of religious worship, that would be regarded as a commercial activity and any waste arising from such use would be commercial waste – for which a charge for both collection and disposal can be made.

A further consideration would be where the waste arises from a building or renovation project, for which private waste collection arrangements would generally be necessary. The Diocese of London has noted in the past that the waste generated by a single extension or reordering project 'could likely exceed all the other waste from the same church for a period of years' – and reminded churches contemplating major projects that the likely cost should be taken into account at the project planning stage.

[Source: CLAS – 2 December]

Protect your charity from cyber crime

For information **and possibly for action**

The Charity Commission has issued guidance to charities on how to avoid fraud and cyber-crime.

The fraud guide explains what to do if fraud or attempted fraud is discovered at a charity and provides tips on how to reduce the risk of fraud taking place. It explains the importance of

having strong internal financial controls. The cyber-crime guidance seeks to help charities protect themselves from this ongoing threat. It sets out the importance of establishing an internal culture of fraud and cyber-crime awareness.

The guidance on cyber-crime can be found [here](#), and the guidance on fraud can be found [here](#).

[Source: Charity Commission, 28 November]

How to register a private school for VAT

For information **and possibly for action**

The Government has updated its guidance on how to register a private school for VAT to help institutions to determine which kind of entity they should choose when registering a school.

There are currently three registration options: a charitable incorporated organisation, a UK limited company, or a VAT group. A charitable incorporated organisation is an incorporated structure designed for charities registered with the Charity Commission, a limited company is a company "limited by shares" or "limited by guarantee", and a VAT group is for schools that have more than one business entity (such as a shop selling sports equipment in addition to the school itself).

The full guidance on how to register can be found [here](#). The changes to VAT on private school fees will come into force **1 January 2025**.

[Source: HMRC, 13 December]

FAITH & SOCIETY

Burial and cremation law consultation

For information **and possibly for action**

A reminder that the Law Commission's consultation on burial and cremation law in England & Wales closes on **9 January**. The full consultation paper is available [here](#) and a summary [here](#). The consultation can be answered using an [online questionnaire](#)

We have submitted a joint response on behalf of CLAS and the Churches' Funerals Group; however, we would still be interested in seeing any responses from members.

[Source: CLAS, 17 December]

Parochial fees

For information

The Church of England has published its 2025 Parochial Fees for marriages, funerals, burials, churchyard monuments, and other miscellaneous matters, available on its webpage [Life events parochial fees and guidance](#) in three different formats: an [A3 table](#), an [A4 table](#), and an [A4 Summary](#).

The Church in Wales has also published its [Funeral and Burial Fees](#) and [Marriage Fees](#) for 2025.

[Source: CLAS, 17 December]

UK Special Envoy for Freedom of Religion or Belief

For information

The Foreign Office has announced that David Smith MP [Lab, North Northumberland] is to be the UK's Special Envoy for Freedom of Religion or Belief. He will take up the appointment in the New Year.

[Source: FCDO, 11 December]

PROPERTY & PLANNING

Consultation on Reforms to the Energy Performance of Buildings regime

For information **and possibly for action**

The Ministry of Housing, Communities, and Local Government and the Department for Energy Security and Net Zero are consulting on changes to Energy Performance Certificates (EPCs), Display Energy Certificates (DECs), and air conditioning inspection reports (ACIRs).

The consultation includes proposed reforms to five areas of the Energy Performance of Buildings Regime:

- updating what EPCs measure through additional metrics;
- updating when energy certificates are required by refining the rules for obtaining EPCs and DECs;
- managing energy certificate quality;
- improving the accessibility of building performance data; and
- strengthening the quality of air conditioning inspection reports

The consultation can be found [here](#). Alternatively, responses can be e-mailed to energyperformanceofbuildingsregulations@communities.gov.uk. The consultation will close on **26 February 2024**.

[Source: Ministry of Housing, Communities, and Local Government, 4 December]

SCOTLAND

Scottish Budget 2025-6

For information and possibly for action

The Scottish Government has published its Budget for the year 2025-6. Details which may be of relevance to members include:

- Continuing to implement fully the Charities (Regulation and Administration) (Scotland) Act 2023.
- Introducing new legislation for a Scottish Building Safety Levy in 2025-6 to fund the Cladding Remediation Programme.
- A consultation on draft legislation to provide relief from LBTT on the exchange of units within Co-ownership Authorised Contractual Schemes (CoACS), expected in early 2025.
- The current rates of Land and Buildings Transaction Tax (LBTT) will remain the same as last year, and a review of LBTT starting in the spring of 2025.
- Introducing legislation to provide additional clarity on the clawback arrangements for sub-sale development relief and to provide for the availability of LBTT group relief in instances of non-partition demergers in early 2025.
- Investing £300 million in the Heat in Buildings Programme, continuing 2024-5 levels of investment.
- An increase from £45.4 million in 2024-5 to £53 million in 2025-6 for woodland grant.
- An increase from £40.3 million in 2024-5 to £63.7 million in 2025-6 for natural resources and peatland, of which £35.5 million is allocated for peatland restoration.
- A increase from £3.6 million to £3.8 million for the OSCR budget.

The full budget can be found [here](#).

[Source: Scottish Government, 4 December]

Marriage, family and succession law

For information and possibly for action

In reply to two Written Questions in the Scottish Parliament in rather similar terms on the proposed consultation on the legal age of marriage and family and succession law from Claire Baker (Lab, Mid Scotland) and Fulton MacGregor (SNP, Coatbridge and Chryston), [here](#) and [here](#), Siobhian Brown, Minister for Victims and Community Safety, replied as follows:

“We continue to make progress on this consultation. As well as the minimum age of marriage and civil partnership, it will cover a wide range of areas: extending simplified divorce and dissolution procedures; qualifying requirements for religious and belief bodies when they solemnise marriage or register civil partnership; a Scottish Law Commission report on cohabitant’s rights following separation; and some points arising on financial provision when one cohabitant dies.

We are also preparing impact assessments in relation to this consultation. We are planning to issue it within the next few months.”

[Source: Scottish Parliament, 19 November]

TAXATION

Making Tax Digital for Income Tax

For information **and possibly for action**

HMRC has released documents to prepare sole traders, landlords, and their agents for the changes being made as part of making tax digital for income tax.

Making Tax Digital for Income Tax will help sole traders and landlords stay on top of their tax affairs. These changes will help sole traders and landlords to pay the right amount of tax, reduce the chance of making errors, have a clear view of your finances, and plan for the future.

Making Tax Digital for Income Tax will be introduced in phases for sole traders and landlords, based on their gross annual income from self-employment and property (before expenses, allowances, and tax deductions).

The documents related to Making Tax Digital include [Benefits of Making Tax Digital](#), the [Agent Toolkit](#), and [guidance to find out if and when you need to use Making Tax Digital for Income Tax](#).

[Source: HMRC, 6 December]

AND A HAPPY CHRISTMAS AND A GOOD NEW YEAR TO EVERYONE!