

## CLAS CIRCULAR 2021/01 (6 January 2021)

### 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.

<b>COVID-19 UPDATES .....</b>	<b>3</b>
England .....	3
Northern Ireland .....	4
Scotland .....	4
Wales .....	5
<b>CHARITIES &amp; CHARITY LAW .....</b>	<b>6</b>
Charity Commission: COVID-19 guidance updated .....	6
Charity Commission: Inquiry into Christ Apostolic Church World Soul Winning and Evangelistic Ministry .....	6
<b>EMPLOYMENT.....</b>	<b>7</b>
Coronavirus Job Retention Scheme.....	7
Recruiting people from outside the UK from 1 January 2021 .....	7
<b>EUROPE.....</b>	<b>8</b>
Brexit.....	8
Brexit checker tool published .....	8
<b>FUNDING .....</b>	<b>9</b>
Government updates COVID-19 support guidance .....	9
New lockdown grants to support businesses and protect jobs.....	9

<b>ODDS &amp; ENDS</b> .....	<b>10</b>
ICO publish data sharing code of practice .....	10
Using personal data in your business or other organisation.....	10
<b>PROPERTY &amp; PLANNING</b> .....	<b>11</b>
COVID-19: Guidance for the safe use of multi-purpose community facilities .....	11
Culture Recovery Fund for Heritage .....	11
Updated MHCLG guidance for landlords and property owners.....	11
<b>SCOTLAND</b> .....	<b>13</b>
Strengthening Scottish Charity Law.....	13
<b>TAXATION</b> .....	<b>14</b>
Government updates tax guidance .....	14
<b>WALES</b> .....	<b>15</b>
Draft Budget 2021 to 2022 .....	15

## COVID-19 UPDATES

*For the first time since the start of last year, all four nations of the United Kingdom have enacted a stay-at-home lockdown.*

For information and **possibly for action**

### England

The Cabinet Office has [published](#) guidance for those in England. In short, people will only be allowed to leave their homes for the following reasons:

- To shop for basic necessities, for you or a vulnerable person.
- To go to work, or provide voluntary or charitable services, if you cannot reasonably do so from home.
- To exercise with your household (or support bubble) or one other person, this should be limited to once per day, and you should not travel outside your local area.
- To meet your support bubble or childcare bubble where necessary, but only if you are legally permitted to form one.
- To seek medical assistance or avoid injury, illness or risk of harm (including domestic abuse).
- To attend education or childcare - for those eligible.

Additionally:

- All non-essential retail, hospitality and personal care services must close, or remain closed.
- Indoor and outdoor sports facilities must also close.

### ***Places of worship and occasional offices in England***

Specifically on places of worship, the guidance says this:

#### **'Weddings, civil partnerships, religious services and funerals**

Weddings, civil partnership ceremonies and funerals are allowed with strict limits on attendance, and must only take place in COVID-19 secure venues or in public outdoor spaces unless in exceptional circumstances.

Funerals can be attended by a maximum of 30 people. Linked religious, belief-based or commemorative events, such as stone settings and ash scatterings can also continue with up to 6 people in attendance. Anyone working is not counted in these limits. Social distancing should be maintained between people who do not live together or share a support bubble.

Weddings and civil partnership ceremonies must only take place with up to 6 people. Anyone working is not included. These should only take place in exceptional circumstances, for example, an urgent marriage where one of those getting married is seriously ill and not expected to recover, or is to undergo debilitating treatment or life-changing surgery.

### **Places of worship**

You can attend places of worship for a service. However, you must not mingle with anyone outside of your household or support bubble. You should maintain strict social distancing at all times.

You should follow the [national guidance on the safe use of places of worship](#).

## **Northern Ireland**

The Executive Office has [announced](#) that Regulations will be introduced so that no one can leave their home without a reasonable excuse. Amongst the additional restrictions agreed are:

- Private garden gatherings - a maximum of six people from one household or support bubble only, with children under 12 counting towards the permitted total.
- Gatherings reduced to maximum of six people from two households. Children under 12 are now counted towards the permitted total.
- Outdoor exercise permitted with one person from another household.

### ***Faith and ceremonies***

The Executive agreed that Junior Ministers will 'meet with the Faith Leaders' Forum as soon as possible to discuss the option of all services moving online until 6 February.'

***We will issue an update when the new Regulations and guidance are issued.***

## **Scotland**

The Scottish Government has [announced](#) a legal requirement forbidding anyone from leaving their home except for essential purposes, such as essential shopping, education, childcare or to support the vulnerable. A maximum of two people from up to two households will be able to meet outdoors, with children aged 11 and under not counted in that limit. Guidance can be found [here](#).

### ***Faith and ceremonies***

From **8 January**, a number of other measures will be taken, including:

- Closing places of worship. Since stay-at-home rules do not allow leaving the home to attend a place of worship for a service or for private prayer, these would be closed for all purposes other than broadcasting a service, or conducting a funeral, marriage or civil partnership ceremony
- Reducing numbers allowed at a wedding ceremony or civil partnership registration to the legal minimum, i.e. 5 plus the possibility of an interpreter

- Prohibiting wakes and post-funeral gatherings, so that only funerals and any associated ceremonies (stone settings, ash scatterings, etc.) can take place

## **Wales**

The Welsh Government announced [Tier 4 restrictions](#) before Christmas, meaning people must stay at home and meet only the people they live with. However, people can leave their homes to attend a place of worship, [wedding, civil partnership](#) or [funeral](#) if invited.

### ***Faith and ceremonies***

- Funerals may take place but are subject to attendance limits. So far as a crematorium or place of worship is concerned, the appropriate limit will depend on the size and layout of the building.
- Likewise, wedding and civil partnerships can take place subject to attendance limits. The maximum number who can attend will include those who are legally required to be in attendance such as the celebrant, authorised person and any registration officials. The couple and their witnesses will also be included in the maximum number. The capacity of the building or room (once physical distancing measures are taken into account) will determine the numbers who can attend.

[Source: CLAS, 6 January]

## CHARITIES & CHARITY LAW

### Charity Commission: COVID-19 guidance updated

For information

The Charity Commission has added a new section on mergers and collaborative working to its [COVID-19 guidance](#).

#### **'Mergers and collaborative working**

We know that the pressures of the pandemic may mean that charities need to reassess how they operate in order to avoid reducing services or closing down. In some cases this may be through collaborating or merging with one or more other charities. In some circumstances, mergers, or other forms of collaborative working, may make better use of charitable funds and property and provide better services for your beneficiaries. The Commission has [guidance and a checklist on mergers and collaborative working](#). Charities in search of partners for collaboration or merger can use our [register of charities](#) to find potential partners.'

[Source: Charity Commission, 22 December]

### Charity Commission: Inquiry into Christ Apostolic Church World Soul Winning and Evangelistic Ministry

For information

The Commission has concluded its [inquiry](#) into Christ Apostolic Church World Soul Winning and Evangelistic Ministry. The inquiry was launched in 2015 when concerns were raised in connection with the repossession of the charity's land and property and subsequent litigation costs incurred by the trustees.

It revealed serious regulatory concerns, including failings in the charity's financial management and wider misconduct and/or mismanagement. The charity's former Chair, Pastor Paul Obadare, was disqualified for a period of 10 years.

[Source: Charity Commission, 18 December]

## EMPLOYMENT

### Coronavirus Job Retention Scheme

For information and **possibly for action**

The Government has [updated](#) its Coronavirus Job Retention Scheme after the scheme was extended until the end of April 2021.

[Source: HMRC, 23 December]

### Recruiting people from outside the UK from 1 January 2021

For information and **possibly for action**

The Home Office has [published](#) guidance for employers on recruiting people from outside the UK from 1 January 2021. Organisations need to have a sponsor licence to hire skilled workers from outside the UK. The guidance covers:

- [Skilled workers](#)
- [Intra-company transfers](#)
- [Other routes](#)
- [If you're already a Home Office licensed sponsor](#)
- [Apply for a sponsor licence.](#)

[Source: Home Office, 31 December]

## EUROPE

### Brexit

For information

As you all know, the UK and the EU finally agreed a Trade and Cooperation Agreement, an Agreement on Nuclear Cooperation and an Agreement on Security Procedures for Exchanging and Protecting Classified Information.

There is a helpful summary explainer of the trade deal [here](#), while the full text of all of the agreements is [here](#). The [European Union \(Future Relationship\) Act 2020](#) received Royal Assent on 32 December.

[Source: 10 Downing Street, 31 December]

### Brexit checker tool published

For information

The Brexit transition period ended on 31 December 2020. The Government has updated its guidance on Brexit with a new "Brexit checker" tool. The guidance states that 'New rules apply to things like travel and doing business with Europe. Use the Brexit checker to get a personalised list of actions for you, your business and your family.' The guidance covers:

- [importing goods from the EU](#)
- [exporting goods to the EU](#)
- [moving goods to or from Northern Ireland](#)
- [travelling to the EU](#)
- [living and working in the EU](#)
- [staying in the UK if you're an EU citizen](#)
- [Get the complete list](#) of what you need to do for you, your business and your family.

[Source: 10 Downing Street, 4 January]



## FUNDING

### Government updates COVID-19 support guidance

For information

The Government has updated guidance for COVID-19 support measures to reflect the UK's updated state aid agreement with the EU Commission. It clarifies that EU state aid rules apply to all payments made **before 1 January 2021**. The following have been updated:

- [Local Restrictions Support Grant \(for open businesses\)](#)
- [Local Restrictions Support Grant \(for closed businesses\)](#)
- [Local Restrictions Support Grants \(LRSB\), Additional Restrictions Grant \(ARG\), Christmas Support Payment \(CSP\) for wet-led pubs: guidance for local authorities](#)
- [Coronavirus Additional Restrictions Grant](#)

[Source: MHCLG, 27 and 31 December]

### New lockdown grants to support businesses and protect jobs

For information and **possibly for action**

HM Treasury has [announced](#) that businesses in the retail, hospitality and leisure sectors may receive a one-off grant worth up to £9,000. The one-off top-ups will be granted to closed businesses as follows:

- £4,000 for businesses with a rateable value of £15,000 or under
- £6,000 for businesses with a rateable value between £15,000 and £51,000
- £9,000 for businesses with a rateable value of over £51,000.

[Source: HM Treasury, 5 January]

## ODDS & ENDS

### ICO publish data sharing code of practice

For information

The Information Commissioner's Office has [published](#) its data sharing code of practice that will 'guide practitioners through the practical steps they need to take to share data while protecting people's privacy.'

[Source: Information Commissioner's Office, 17 December]

### Using personal data in your business or other organisation

For information

The Government has [published](#) guidance on using personal data in businesses and other organisations. It details what action organisations need to take in relation to data protection and data flows with the EU/EEA.

[Source: DCMS, 31 December]

## PROPERTY & PLANNING

### COVID-19: Guidance for the safe use of multi-purpose community facilities

For information

MHCLG has [updated](#) its guidance for the safe use of multi-purpose community facilities, such as village halls. The guidance has been updated to reflect the 4 January announcement of the national lockdown for all England.

[Source: MHCLG, 5 January]

### Culture Recovery Fund for Heritage

For action

The National Lottery Heritage Fund is [distributing](#) £36m of government funding to organisations in England, in partnership with Historic England, based on criteria set by DCMS.

This second round will offer grants of between £10,000 and £3m to support organisations to make the transition towards full reopening. The fund will be open for applications from **7 January** and you can apply any time from then until **26 January 2021**.

[Source: National Lottery Heritage Fund, 31 December]

### Updated MHCLG guidance for landlords and property owners

For information

MHCLG has published updated guidance for landlords to reflect changes to the tier system and the introduction of a 4th tier from 20 December. The Government has updated:

- [Guidance](#) for landlords and tenants in the private and social rented sectors to explain the possession action process in the county courts in England and Wales.
- [Non-statutory guidance](#) for landlords, tenants and local authorities in the private and social rented sectors in the context of Coronavirus

MHCLG has also updated guidance to reflect changes to local restriction tiers that may be of interest to property owners. Of particular interest to CLAS members are

- [Guidance for the safe use of places of worship and special religious services and gatherings during the pandemic](#) and
- [Guidance for the safe use of multi-purpose community facilities.](#)

[Source: MHCLG, 21 & 22 December]

## SCOTLAND

### Strengthening Scottish Charity Law

For information **and possibly for action**

The Scottish Government has [published](#) a consultation – closing **5 February** – to develop and refine proposals to “strengthen” charity law.

This follows on from a previous consultation in 2019 which sought views on potential improvements to the statutory charity regulation framework in Scotland. The consultation looked at proposals put forward by the Scottish Charity Regulator (OSCR).

[Source: Scottish Government, 21 December]

## TAXATION

### Government updates tax guidance

For information **and possibly for action**

Of possible interest, HMRC has [published](#) guidance on how to claim preferential rates of duty on goods covered in the UK's deal with the EU and how to declare goods imported into the UK on your import declaration.

HMRC has also updated various tax guidance notes to reflect that the Brexit transition period has ended. HMRC has updated:

- [Admission charges to cultural events \(VAT Notice 701/47\)](#)
- [Pay no import duties and VAT on goods for charity](#)
- [How VAT affects charities \(VAT Notice 701/1\)](#)
- [Reliefs from VAT for disabled and older people \(VAT Notice 701/7\)](#)
- [VAT Refund Scheme for museums and galleries \(VAT Notice 998\)](#)
- [Land and property \(VAT Notice 742\).](#)

[Source: HMRC, 28 and 31 December]

## WALES

### Draft Budget 2021 to 2022

For information

The Welsh Government has [published](#) its Draft Budget that sets out the revenue and capital spending plans for 2021 to 2022. Some of the more pertinent Draft Budget proposals are reproduced below.

In a separate announcement, the Welsh Government has [shared](#) the responses to the consultation *Tax Devolution – enabling changes to the Welsh Tax Acts*. Most notably, respondents suggested that a Finance Bill for Wales become part of the Senedd's procedures.

#### [Income Tax](#)

- The three rates of income tax (basic, higher and additional) will remain at 10 pence for 2021-22

#### [Land Transaction Tax](#) – from 22 December:

- The higher residential rates of Land Transaction Tax will increase by 1% across all bands. Those who complete on buying a property before 22 December pay the previous rates of tax – those who complete *on or after* 22 December pay the new rates.
- The zero-rate band of the tax charged for lease premiums and assignments and freehold property transfers will increase from £150,000 to £225,000.
- The zero-rate band of the tax charged on the rent element of non-residential leases will increase from £150,000 to £225,000.
- The Welsh Government also announced that it intends to increase the 'relevant rent' amount for the annual rent element of non-residential rents from £9,000 to £13,500 in February 2021.
- The temporary increase to the nil rate band of LTT for residential property transactions will end on 31 March 2021. This means on 1 April 2021, these rates will revert to the original rates and starting threshold of £180,000.

[Source: Welsh Government, 21 December]