

CLAS CIRCULAR

2023/16 (11 September)

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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ODDS & ENDS

Food allergies and labelling

For information

Those with long memories may recall the Great Jam-jar Controversy of the 2000s, on whether it was permissible for voluntary organisations to re-use jars for events such as church fêtes and WI stalls. The advice from the Food Standards Agency – then in its infancy – was totally unclear and the confusion culminated in the Secretary of CLAS and a representative of the WI being interviewed by the BBC on “You and Yours”.

Since then, for very good reasons, everyone has become much more aware of the potentially life-threatening consequences of food allergies, and the FSA has recently updated its [Food allergen labelling and information requirements technical guidance](#).

A church that provides after-service coffee and biscuits is not a “food business” for the purposes of the regulations; *however*, the FSA says in paragraph 6:

“Individuals who occasionally provide food at charity events or voluntary cake sales, for example, may ... need to follow the legal requirements. If you are a charity or community food provider and unsure whether you should be registered as a food business, you should speak to your local authority’s environmental health department. Further guidance is also available in the FSA’s guidance on providing food at community and charity events which is available on the FSA’s website: [Guidance on Providing Food at Community Charity Events](#).”

That guidance says this [our emphasis]:

“If your activity does not need to be registered as a food business, you don’t have to provide information for consumers about allergens present in the food as ingredients. However, *we recommend that the more information you can provide about allergens orally or in writing for customers, the better it is, so that they can make safe choices, particularly for those with allergies.*”

[Source: FSA, 23 August]

PROPERTY & PLANNING

Consultation on business rates

For information and possibly for action

The Treasury/DLUHC [consultation on Business Rates Avoidance and Evasion](#) ends on **28 September**. There are particular concerns around concerns about the withdrawal of Empty Property Relief: the consequence could be that charities would pay full business rates on empty properties because they would not be “occupied” for charitable purposes.

Charities can have empty property pending fitting-out or awaiting use (for example, to store goods in response to an emergency appeal, or following receipt of a donation of property) or, in the case of Churches, church property vacant during an interregnum. The current “next in use” exemption prevents an unoccupied rates charge arising.

With a National Non-Domestic Rates multiplier of 51.2p in the £, a change could prove expensive unless any change in the rules takes account of the particular position of charities – and some parts of the charity sector manage large property portfolios, so any unintended consequences could have a significant impact.

We intend to make a response on behalf of CLAS collectively; however, it would be helpful if any member that has made or is making a submission could copy us in.

[Source: CLAS, 11 September]

Social housing standards consultation

For information

The Regulator of Social Housing is seeking views on its revised regulatory consumer standards: see [Consumer standards consultation: Reshaping consumer regulation](#). The intention is to develop this approach set out in its earlier publications, [Reshaping consumer regulation – our principles and approach](#) and [Reshaping consumer regulation: our implementation plan](#).

Views are sought on four draft consumer standards which set out the specific expectations and outcomes that all registered providers will be expected to achieve. The Regulator anticipates that the final set of standards will apply from April 2024:

- The Safety and Quality Standard

- The Transparency, Influence and Accountability Standard
- The Neighbourhood and Community Standard
- The Tenancy Standard.

The consultation extends to England. It closes on **17 October**.

[Source: Regulator of Social Housing, 18 August]

SCOTLAND

Burials and burial law

For information

On 25 August, the Scottish Government opened a series of consultations on aspects of burials and burial law:

- [Statutory inspection of burial authorities, cremation authorities and funeral directors](#)
- [A funeral director licensing scheme for Scotland](#)
- [Management of burial grounds, application for burial, exhumation, private burial and restoration of lairs: regulation in Scotland](#)
- [Regulation of alkaline hydrolysis \('water cremation'\) in Scotland.](#)

All four consultations close on **17 November**.

[Source: Scottish Government, 25 August]

One month before the short-term lets licensing deadline

For information

The Scottish Government has reminded short-term let operators in Scotland to apply for a licence before the 1 October deadline, highlighting that no application so far has been rejected. It says that licensing has been introduced to ensure that short-term lets are safe and meet consistent quality standards, including having gas certificates and suitable electrical equipment. Short-term let licences last for three years, the average cost of applying is set out below:

- Home sharing application median fee, range £250 - £390
- Secondary let application median fee, range £333 - £550
- Median fee for a home share let with occupancy of 2, £257
- Median fee for a secondary let with occupancy of 4, £405
- Median fee for a secondary let with occupancy of 6, £451

- Median fee for a secondary let with occupancy of 10, £518

An average 6 occupancy (often 3 bedroom) property which required new safety certification would pay £451 for a licence that would last for three years, plus around £290 in safety certification and a £59 EPC certificate.

[Source: Scottish Government, 31 August]

TAXATION

Chancellor's Autumn Statement

For information

The Chancellor of the Exchequer has [announced](#) that he will present his Autumn Statement to the Commons on 22 November 2023, accompanied by an economic and fiscal forecast prepared by the Office for Budget Responsibility.

[Source: HM Treasury, 5 September]

Income Tax relief claim for employment expenses by post: form P87

For information

HMRC has issued a [press notice](#) about claims for tax relief on job expenses by post using [form P87](#) for those who cannot make their claims online or by phone. HMRC will only accept postal claims using this form.

You must use it if you are claiming:

- on behalf of someone else
- for more than one tax year
- for more than one job.

You will need to complete two forms if you have more than five jobs

You will need to include all expenses for the tax year for which you want to claim.

[Source: HMRC, 6 September]