

## **CLAS CIRCULAR**

### **2024/14 (3 October)**

#### **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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## FAITH & SOCIETY

### Law Commission consultation on burial and cremation law in England and Wales

For information **and possibly for action**

The law on burial and cremation in England and Wales, some of which dates back to the mid-19th century, is complicated and outdated. It has evolved as a patchwork of different laws which apply to different burial grounds depending on who operates them (eg the Church of England, local authorities or private owners). There are also gaps in the law. Burial space is running out, with the situation worst in some urban areas. Grave reuse has long been seen as a solution to this problem, but not all burial grounds are permitted to reuse graves.

On 3 October, the Law Commission published a [consultation paper](#) on its provisional proposals for reforming burial and cremation law in England and Wales. Possibly its most important proposal is on the reuse of graves. Its proposals would enable any burial ground to reuse graves, but only after public consultation and with Government approval. There would also be safeguards for each individual grave.

The major themes of the consultation are:

- the regulation of burial grounds;
- grave reuse and reclamation;
- closed and disused burial grounds and exhumation;
- the rights granted to the Commonwealth War Graves Commission; and
- cremation law.

Other issues covered include:

- closed churchyards, for which the Commission proposes reforms to allow them to be reopened;
- uncollected ashes left with funeral directors after cremation – and which they have no legal right to bury or scatter;
- the siting of crematoria which, currently, must be constructed at least 200 yards away from any homes and 50 yards from a public highway; and
- burials on private land.

There is a summary of the proposals [here](#). The consultation closes on **9 January**.

*We would expect to submit a response to the consultation on behalf of CLAS, as we did to the Commission's consultation on weddings law.*

[Source: Law Commission, 3 October]

**Equality and Human Rights Commission consultation on updated Code of Practice**

For information **and possibly for action**

The EHRC is consulting on its [updated Code of Practice](#) on discrimination. The updated Code incorporates the EHRC's technical guidance on age discrimination and reflects the legal understanding set out in its single-sex services guidance. It also reflects significant developments in legislation and case-law since it was first published in 2011, including the case-law on the definition of disability *and the threshold for a philosophical belief to be protected under the Equality Act 2010*. It is seeking views on how easy the updated Code is to understand and whether its interpretation of changes to the law and its associated impacts are clearly articulated.

Launching the [consultation](#), EHRC Chair Baroness Falkner said that it was “a complex area of law which has evolved significantly since our statutory Code of Practice was first published, and we appreciate that service providers and legal advisors need help to navigate these challenges”. The consultation closes at **5 pm on 3 January**.

[Source: EHRC, 2 October]

## PROPERTY & PLANNING

### Renters' Rights Bill

For information **and possibly for action**

The Prime Minister's Office has published a [statement](#) expanding on the content of the [Renters' Rights Bill](#) for England.

The publication explains features of the Bill in greater detail. It includes:

- **Ending no-fault evictions:** The Bill will end no-fault evictions under [Section 21 of the Housing Act 1988](#). Section 21 is used to evict tenants either when a fixed term tenancy ends, or during a tenancy with no fixed end date. This is opposed to Section 8, where tenants can be evicted for breaching their contracts.
- **Ending tenancy bidding wars:** This provision will mandate a rental price for the property, and will prevent asking for, encouraging or accepting higher prices to prevent bidding wars between prospective tenants. This will also ban in-tenancy rent rises written into contracts.
- **Protection against discrimination:** Protection against discrimination already exists for certain protected characteristics, but the Bill would prevent discrimination against those in receipt of benefits and those with children.
- **Applying "Awaab's Law" to the private sector:** The Social Housing and Regulation Act 2023 contained measures requiring social landlords to take responsibility for [a number of health risks within their properties](#), most particularly damp and mould. These were dubbed "Awaab's Law". The Government proposes to apply those requirements into the private rented sector. It will also apply a [Decent Homes Standard](#) to the rented sector.
- **Other provisions:** Other provisions of the Bill would include creating a new private rented sector database and allowing tenants the right to request permission to keep a pet.

**We hope to hold an online briefing on the Bill during the first week of November with specialists from Stone King.**

[Source: Number 10 Downing Street, 11 September]

## SCOTLAND

### Consultation on Building Safety Levy proposals

For information **and possibly for action**

The Scottish Government has opened a consultation on its proposals for a tax on developers, the Scottish Building Safety Levy, which will be introduced later this year and aims to raise funds to fix building safety issues in Scotland.

The levy would apply to the construction of new residential buildings, mirroring measures being introduced in England through the UK Building Safety Act. Funds raised would support the Scottish Government's cladding remediation programme. Areas being consulted on include the principles, scope, operation, duration, and compliance issues of the levy.

The consultation can be accessed [here](#), and will close on **18 November**.

[Source: Scottish Government, 23 September]

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## TAXATION: GENERAL

### Registering an unincorporated association for Corporation Tax

For information **and possibly for action**

HMRC has issued [guidance](#) for registering an unincorporated association for corporation tax.

An unincorporated association is an association set up through an agreement between a group of people who come together for a reason other than to make a profit (for example, a voluntary group or a sports club); it does not need to be registered unless it makes a profit through trading or other income. If that happens, then the association will need to be registered for corporation tax.

An unincorporated association must register within three months of the date on which it [starts trading](#) or receiving other income, such as from investments.

[Source: HMRC, 17 September]

## WALES

### Charitable non-domestic rates relief for private schools

For information **and possibly for action**

The Welsh Government is consulting its proposal to withdraw charitable rates relief from private schools in Wales. Charitable non-domestic rates relief is provided for occupied (80% reduction) and unoccupied (100% reduction) properties, and the relief provided to private schools in Wales is worth £1.3 million per year. It is worth noting that of the 83 independent schools in Wales, only 17 are charities and receive this relief. All are fee charging and most are selective.

The Welsh Government has prepared a consultation document for those submitting responses, which can be accessed [here](#). Interested parties can respond to the consultation [here](#). The consultation will close on **16 December**.

[Source: Welsh Government, 23 September]

### Welsh Government Draft Budget 2025-6 Consultation

For information **and possibly for action**

The Finance Committee of the Senedd is consulting on the Welsh Government's draft Budget for 2025-6. Topics being consulted on of possible relevance to members are:

- The impact of the 2023-4 Budget.
- The actions the Welsh Government could take over affordable housing and rural communities.
- Whether support provided by the Welsh Government to third sector organisations is sufficient.

The form for completing this consultation can be accessed [here](#). The consultation will close on **29 November**.

[Source: Senedd Finance Committee, 20 September]