

CLAS CIRCULAR

2024/15 (16 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

Burial and cremation law consultation

For information **and possibly for action**

As members will no doubt be aware, the Law Commission has begun its project on the law of burial and cremation in England and Wales. The project, *Burial, Cremation, and New Funerary Methods*, is in three stages, and on 3 October the Commission published a consultation paper containing its provisional proposals and open questions on issues relating to Stage 1.

The document contains provisional proposals for reform on a number of issues:

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

Stages 2 will cover new funerary methods, such as human composting and alkaline hydrolysis, and Stage 3 will look at issues including whether a person's wishes about their body after death should be legally binding, who should have the right to make decisions about bodies, and public health funerals.

The full consultation paper on Stage 1 is available [here](#) and a summary [here](#). The consultation can be answered using an [online questionnaire](#), and will close on **9 January 2025**.

We have already been contacted by the Commission and expect to submit a response, either on our own or, possibly, in association with the Churches' Funerals Group. We should be very interested to see submissions to the consultation by CLAS members.

The Commission is planning a series of in-person events across the country (they will not include a hybrid/virtual option). These events will be an opportunity to hear about the provisional proposals for reform from Professor Nick Hopkins, the Commissioner for Property, Family and Trust Law, and his team, and ask questions about the Commission's provisional proposals and the issues raised in the Consultation Paper.

Full details of each event are available at the links below:

- **York:** 11 November, 3.30-5 pm. [Click here for the link.](#)
- **Cardiff:** 12 November 3.30-5 pm. [Click here for the link.](#)

- **London:** 18 November 3-4.30 pm. [Click here for the link.](#)
- **Birmingham:** 25 November 3.30-5 pm. [Click here for the link.](#)
- **Bath:** 26 November 3-5 pm. [Click here for the link.](#)

Online-only events are being planned for December, and information will be shared on them soon.

[Source: Law Commission, 3 October]

EMPLOYMENT

Evidence required to claim PAYE (P87) employment expenses

For information **and possibly for action**

HMRC has published a [briefing](#) that sets out the new process for claiming PAYE employment expenses that comes into effect on 14 October 2024.

Currently, if not reimbursed by employers, taxpayers can claim relief on income tax for expenses incurred through employment by applying to PAYE up to a value of £2,500. However, to avoid tax risks, HMRC is changing the claiming process. From **14 October**, claimants will need to claim using a P87 form for HMRC to process eligibility, as well as providing supporting evidence.

The P87 form can be found [here](#), and the evidence requirements for claiming can be found [here](#).

[Source: HMRC, 7 October]

Employment Rights Bill

For information

The Government has laid the Employment Rights Bill before Parliament. It will introduce a number of changes to employment law, including:

- removing the existing two-year qualifying period for protections from unfair dismissal, so these rights apply from the first day;
- ending zero hours contracts;
- ending fire and rehire practices;
- removing the lower earnings limit for all workers on statutory sick pay and cutting out the waiting period before sick pay come into operation;
- Requiring large employers to create action plans on addressing gender pay gaps;
- providing greater job security for pregnant women and new mothers, while supporting women going through the menopause;

- creating a new Fair Work Agency, by bringing together existing enforcement bodies, to enforce employee rights and support employers looking for guidance on how to comply with the law;
- repealing the Strikes (Minimum Service Levels) Act 2023;
- making flexible working the default, unless it is unreasonable for the role in question; and
- removing age bands in pay.

The Government is also planning a number of [consultations](#), including on:

- a new statutory probation period for companies' new hires, and its compatibility for businesses with the removal of the two-year qualifying period;
- a "Right to Switch Off", preventing employees from being contacted out of hours;
- expanding the draft Equality (Race and Disability) Bill (which, so far as we are aware, has not yet been published) to make it mandatory for large employers to report their ethnicity and disability pay gap;
- a move towards a single status of worker and transition towards a simpler two-part framework for employment status; and
- reviews of the parental leave and carers' leave systems.

[Source: Department for Business and Trade, 10 October]

PROPERTY & PLANNING

Warm Homes: Social Housing Fund Wave 3 open for applications

For information **and possibly for action**

The Warm Homes: Social Housing Fund, which replaced the Social Housing Decarbonisation Fund, is now open for applications.

The Fund's purpose is to upgrade a significant amount of the social housing stock currently below Energy Performance Certificate (EPC) band C up to that standard. It is open to registered charities which own social housing, registered providers of social housing (including housing associations and arm's length management organisations), and local authorities.

This fund opened for applications on **2 October 2024** and will close at midday on **25 November 2024**. The Government has also released a [privacy notice](#), detailing how the personal data of applicants will be used, and their rights over it.

[Source: Ministry of Housing, Communities, and Local Government, 2 October]

TAXATION: GENERAL

Help with tax issues for public bodies

For information **and possibly for action**

HMRC has published a [collection of guidance](#) for public bodies requiring help with tax issues. It defines a “public body” as a formally-established organisation that is centrally funded to deliver a government or community service, *and it includes housing associations*.

HMRC has previously published the following guidance for public bodies:

- [Filing forms VAT21 and VAT100 online.](#)
- [Claiming a VAT refund as an organisation not registered for VAT.](#)
- [How to get help and support for compliance checks.](#)

[Source: HMRC, 14 October]

TAXATION: VAT

Charging and reclaiming VAT on goods and services related to private school fees

For information **and possibly for action**

The Government has published guidance explaining how some payments and situations relating to private education will be treated for VAT.

VAT will be due on the total of everything that is received in return for providing education to the student. For example, this may include the amount paid by the parent, as well as any external bursary that may be paid for the education of that student.

The advice covers:

- **VAT on goods, services and payments**, such as school meals, welfare services, bursaries, and others.
- **Reclaiming VAT**, such VAT on supplies, large capital items, or buying travel and accommodation for resale to students.

Private schools will be able to register for VAT from 30 October and must do so before the new regime comes into effect from 1 January 2025. The guidance on private education and VAT can be found [here](#).

[Source: HMRC, 10 October]