

CLAS CIRCULAR 2009/13 (4 August 2009)

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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.

CHARITIES & CHARITY LAW	3
Charity pooled funds consultation.....	3
FAITH & SOCIETY	4
Leafleting in town centres	4
ODDS & ENDS	5
Alcohol sales and premises licensing reform: update.....	5
Freedom of Information Act 2000: designation of additional public authorities	5
Lasting Power of Attorney.....	6
PROPERTY & PLANNING	7
Community Infrastructure Levy: detailed proposals and draft regulations.....	7
Energy Performance of Buildings Directive: consultation	8
PPS 15: Planning for the Historic Environment	9
World Heritage Sites.....	11
SCOTLAND	13
Scottish Historic Environment Policy (SHEP)	13

TAXATION..... 14

 Expenses and benefits 14

 HMRC Employer CD-ROM: update to errors..... 14

 VAT: works to listed buildings..... 14

 VAT: option to tax on supplies of land and buildings 15

WATER..... 16

 Ofwat explanatory leaflet on surface water drainage charges..... 16

CHARITIES & CHARITY LAW

Charity pooled funds consultation

HM Treasury and the Charity Commission have launched a [charity pooled funds consultation](#) on transferring responsibility for regulating Common Investment Funds (CIFs) and Common Deposit Funds (CDFs) from the Charity Commission to the Financial Services Authority.

The Government considers that an appropriate way to bring the regulation of CIFs and CDFs more fully within the framework of the FSA, while preserving existing tax reliefs, is to establish an authorised investment fund (AIF) open only to charity investors: the charity AIF.

All AIFs (whichever legal form they take) fall into one of three categories defined by the FSA:

- UCITS funds are AIFs that are within the terms of the European Directive for undertakings for collective investments in transferable securities (UCITS). In accordance with the FSA 'COLL' sourcebook the instrument constituting the scheme must state that the scheme is a UCITS scheme. These schemes can be marketed to retail investors within any EU member state.
- Non-UCITS retail funds (often referred to as NURS funds) are any AIFs which, while not being UCITS schemes are not Qualified Investor Schemes. Their investment powers are less restricted than UCITS schemes. They can be marketed to retail investors.
- Qualified Investor Schemes (QIS) are AIFs with wider investment and borrowing powers than either UCITS funds or NURS funds and can be marketed only to 'qualified' investors as defined by the FSA within the COLL sourcebook.

AIFs may take the form of unit trusts (which have been in existence since 1931) or open-ended investment companies (OEICs) (available from 1997). Collective investment schemes may or may not be authorised and regulated by the FSA, under the terms of the Financial Services and Markets Act 2000. AIFs are funds which are authorised and regulated by the FSA. New charity AIFs would be set up in the same way as other AIFs but would be limited to charity investors. The charity AIF would not be a registered charity, or deemed to be a charity, and would be authorised by the FSA.

Responses should be sent **by 31 October 2009** to: Jeremy Sherwood, Personal Tax Team, HM Treasury, 1 Horse Guards Road, London SW1A 2HQ or by e-mail to charity-funds-consultation@hm-treasury.x.gsi.gov.uk.

This is potentially important for churches which hold their funds in CIFs. It would be helpful if any member which operates pooled funds and which proposes to respond individually could copy the response to us, so that we can consider a general CLAS response.

[Source: *HM Treasury Consultations* - 30 July 2009]

FAITH & SOCIETY

Leafleting in town centres

One of our members has drawn a curious matter to our attention.

A town-centre management committee has been formed by the local authority and given a licence over most of the open spaces in the town. Anyone who wants to give out leaflets now has to ask permission to do so – and this includes the local churches. One of the local ministers has been given permission to hand out leaflets advertising major services at his church – Easter, Christmas and Harvest Festival – but the town-centre management committee refuses to let any other activities “of a religious or political nature” take place within the area that it controls.

It is difficult to see what – if anything – can be done about the specific case, since the situation is probably governed by local byelaws. But it would be helpful to know whether this is merely an isolated incident or symptomatic of a more general move towards regimentation. If it *is* widespread, then it might be worth taking up with DCLG.

ODDS & ENDS

Alcohol sales and premises licensing reform: update

The [Legislative Reform \(Minor Variations to Premises Licences and Club Premises Certificates\) Order 2009](#) is now in force. The new application process is intended to make it easier for licensees to change the layout of their premises, to serve hot food after 11pm or put on some live music events. The cost of the new process will be a flat rate of £89, as against the previous average fee of around £225. Under the new system the applicant will fill in a short form and will wait no more than 15 days for a response, against 28 days at present. There will also no longer be a requirement to advertise in a newspaper or for the licensee to make responsible authorities aware.

Also now in force is the [Legislative Reform \(Supervision of Alcohol Sales in Church and Village Halls &c.\) Order 2009](#), which gives licensing authorities the power to allow a committee or board of individuals responsible for managing community premises to authorise the supply of alcohol under a licence themselves, instead of having to employ or nominate a designated premises supervisor. For halls with permission to sell alcohol already, the cost of applying for permission for the committee to be collectively responsible for supply will be £23. For halls applying to sell alcohol for the first time and wishing to apply for the committee to be collectively responsible, there will not be any fee in addition to the normal licence application fee. More information is available on the [DCMS website](#).

[Source: *DCMS Media Release* – 29 July 2009]

Freedom of Information Act 2000: designation of additional public authorities

Some may recall that about eighteen months ago the Ministry of Justice carried out a consultation on the possibility of designating additional bodies as 'public authorities' for the purposes of the Freedom of Information Act 2000. Section 5 empowers the Secretary of State to extend the Act's coverage to include any person or organisation which appears to him 'to exercise functions of a public nature or which is providing under a contract made with a public authority any service whose provision is a function of that authority'. Reaction from the voluntary sector was largely unfavourable, not least on the grounds that being compelled to respond to FoI requests would place a very heavy burden on small charities. The churches were particularly vulnerable, bearing in mind that they carry out marriages – which are undoubtedly functions 'of a public nature' as, to a lesser extent, are funerals.

Members will be delighted to know that the Ministry of Justice seems to have been persuaded by the sector's arguments and is not going ahead with the proposal:

25. The position of charities is somewhat similar to the professional and voluntary regulators in that they are not funded from the proceeds of taxation. The management of charities is also subject to regulation by the Charities Commission (which is subject to the Act) and they are required to publish annual accounts and other evidence of good practice.

26. The Government would expect charities to respond as openly and promptly as possible to reasonable requests for the information they hold. Equally, it would expect that members of the public would take particular care to ensure the requests they make to charities are reasonable and will not have the effect of unnecessarily diverting resources from charities' primary purposes.

27. It is the Government's view that to designate charities under the Act would inevitably reduce the funds available to them for their primary purpose of fulfilling their charitable objectives. Many take great care to limit the amounts spent on administration and publicity, so as to maximise the funds available to the charitable causes that are their main objective; indeed, publicising the small proportion they spend on administration etc is often a key element in their fundraising.

29. The Government therefore considers that the benefits of bringing charities formally within the scope of the Act through a section 5 order would be significantly outweighed by the negative impact on charitable causes they support. It is not intended to include charities in the initial section 5 order or subsequent orders at this time.

[Source: *Ministry of Justice Consultations* – 16 July 2009]

Lasting Power of Attorney

The [Office of the Public Guardian](#) has announced the forthcoming release of redesigned Lasting Power of Attorney (LPA) forms. The purpose of LPA is to enable someone (the donor) to give someone else (the attorney) the power to make decisions about the donor's property or personal affairs in the event of an accident or illness that prevents the donor from being able to make his or her own decisions: for example, as a result of a brain injury or a degenerative disease.

The new proposed forms, one for Property and Financial Affairs and the other for Health and Welfare, are shorter, simplified versions of longer forms already in existence since October 2007. In order to take effect, an LPA needs to be registered with the Office of the Public Guardian – for which the fee is £120 for each form.

The forms, which are the outcome of a consultation process which has taken place over the past year, have been redesigned with help from Solicitors for the Elderly, the Society of Trust and Estates Practitioners and the Law Society. Usability tests were carried out with the assistance of customers who had experience of completing the current forms and members of the public who had not.

Once the redesigned forms have been approved by Parliament, the Office for the Public Guardian aims to make them downloadable from its website and available in hard copy from 1 October.

[Source: *Ministry of Justice News Release* – 15 July 2009]

PROPERTY & PLANNING

Community Infrastructure Levy: detailed proposals and draft regulations

DCLG has finally published the consultation paper, on CIL: [Detailed proposals and draft regulations for the introduction of the Community Infrastructure Levy](#). In addition (and confusingly), the text of the draft Regulations themselves is published separately as [Detailed proposals and draft regulations for the introduction of the Community Infrastructure Levy: Consultation - Draft Regulations and Reference documents](#).

Inter alia, the proposals fulfil the requirement in section 210 of the Planning Act for a mandatory CIL exemption for charities where they use a development for their charitable purposes. In addition, the Government promised to explore the possibility of giving CIL relief through section 210 to charities providing affordable housing.

Regulation 17 fulfils the duty in section 210(1) by exempting a charity from paying CIL where it will use a development wholly or mainly for its charitable purposes and it would be 'liable in default' to pay were it not exempt – that is, that it owns land in the manner specified in draft regulations 2 and 3. A charity would not, in any event, be liable to pay CIL where it owned land in any other manner – for example a charity with less than 7 years left to run on its lease. As with a similar formulation for charity relief from Business Rates, this exemption has a wide application and would include, for example, any new building used as a head office, any new building which directly facilitates the charitable purposes of a charity – for example a hostel used by a homelessness charity, and, in certain circumstances, new buildings lived in by an employee of a charity better to perform his or her duties (*which should cover clergy and lay-workers' housing – but we will raise this point specifically with DCLG*).

Charities from Scotland and Northern Ireland that are considered to be established entirely for the charitable purposes in English and Welsh charity law and a number of unclassified English charities will be included by virtue of Regulations 2 and 18, which widen the scope of the mandatory exemption defined in section 210(1) of the Act to include all bodies defined as a charity in section 506(1) of the Income and Corporation Taxes Act 1988 – that is, any body of persons or trust established for charitable purposes only. In addition, and in line with charities relief provided within Stamp Duty Land Tax, Regulation 2 ensures that charities meeting this definition, as well as those owning land through collective investment schemes such as unit trusts or Common Investment Funds (CIFs) where all investors are charities, will benefit from discretionary relief for investment activity.

Under Regulations 17(2)(a) and 18(2)(b), all mandatory exemptions apply only where the part of the development used for a charitable purpose of the claimant is used by no-one else but the claimant – in order to avoid developments being used by non-exempt parties without CIL being paid. In addition, Regulations 17(2)(d) and 18(2)(e) state that no mandatory exemption may constitute State aid. It would be the charging authority's responsibility to identify this and withhold the mandatory exemption, but to then, under the discretionary powers described below, decide if it wished to provide relief up to what is legally allowable.

In addition to the mandatory exemption, the Government accepts that there is a case for further relief in respect of chargeable developments used by charities for investment activity – but this will not be mandatory. Instead, draft regulation 19 provides that the charging authority will have the discretion to apply exemptions or reductions in CIL where the CIL liable development is to be held by a charity, otherwise liable in default, as an investment from which the profits are applied to its charitable purposes. A charitable investment is not defined in statute but it is the Government's intention that it should include any land rented or leased to tenants. It is not intended to include land purchased with a view to sale. The Government's intention is that a charging authority should be able to consider each application on its merits, according to the policy it has established for giving such relief. This would be similar to the workings of discretionary relief available for charities under Business Rates. Final regulations may also specify what a charging authority should take into account when deciding whether to use this power, and DCLG stated at the launch of the consultation that the Government would be giving guidance to charging authorities on the factors that should be taken into account in the exercise of their discretion.

Finally, draft Regulation 20 gives charging authorities discretion to give relief where a charity would otherwise be entitled to it under draft Regulation 17 or 18 but is not because the relief would constitute State aid. It allows relief to be given where the relief would not consist of being a notifiable State aid – for example because notification is not required because of one of the Commission's block exemptions. This would allow charging authorities to maximise the benefit that charities can gain from relief. For example, they may benefit from up to €200,000 of State aid in any three-year period under the Commission's *de minimis* block exemption. Under draft Regulation 19(2)(c), relief for charitable investment activity could also benefit from these block exemptions. State aid is a complex issue and the Government expects to provide guidance on the law and how it should be applied.

CLAS, along with the Charities' Property Association and the social housing sector, lobbied very hard on this issue during the passage of the Bill. We shall be studying the draft Regulations very carefully indeed and making a submission to the consultation.

[Source: *DCLG Consultations* – 30 July 2009]

Energy Performance of Buildings Directive: consultation

DCLG has issued a consultation on the European Commission's proposed [Recast of the Energy Performance of Buildings Directive](#). The proposed version seeks to clarify and simply certain aspects of the Directive, strengthen certain provisions and, crucially, extend its scope. The fact that this is being done under the recast procedure is supposed to mean that the resulting version should merely tidy up the text without changing the provisions. However, *the proposals seem to go much further than that.*

The key recast proposals are as follows:

- Display Energy Certificates (DECs) to be displayed in buildings larger than 250m² that are occupied by a public authority;

- Energy Performance Certificates to be displayed in commercial buildings larger than 250m² that are frequently visited by the public and where an EPC has previously been produced on the sale, rent or construction of that building;
- the energy performance of existing buildings of any size that undergoes major renovations to be upgraded in order to meet minimum energy performance requirements. Currently, there is a threshold of 1,000m²;
- minimum energy performance requirements to be set in respect of technical building systems, such as boilers and air-conditioning units;
- the Commission to establish common principles for definition of low- and zero-carbon (LZC) buildings: the definition of LZC to be determined by Member States but in accordance with the principles set by the Commission;
- a requirement to set targets for increase in LZC buildings with separate targets for new and refurbished dwellings, new and refurbished commercial buildings and buildings occupied by public authorities;
- Member States to aim for cost-optimal levels of energy performance of their buildings using a methodology developed by the Commission

The Commission are proposing that the Directive should be implemented by **31 December 2010** where proposals affect the public sector and **31 January 2012** for other buildings.

Potentially, this has implications for churches. We shall respond to the consultation and we have been offered a meeting with officials on the matter. As before, we shall remind DCLG that churches are *not* public authorities. Equally, however, cathedrals and major churches are not “commercial buildings larger than 250m²”.

[Source: *DCLG Consultations* – 30 July 2009]

PPS 15: Planning for the Historic Environment

DCLG's draft Planning Policy Statement for consultation, [*Planning Policy Statement 15: Planning for the Historic Environment*](#) is, in effect, the implementation of some parts of the Government's heritage protection policy that do not require primary legislation. Following are the consultation questions:

1. Does the PPS strike the right balance between advocating the conservation of what is important and enabling change?
2. By adopting a single spectrum approach to historic assets, does the PPS take proper account of any differences between types of asset (eg. are archaeological assets adequately covered)?

3. In doing so, does the PPS take appropriate account of the implications of the European Landscape Convention, and of the cultural dimensions of landscapes designated as National Parks and Areas of Outstanding Natural Beauty?
4. Are the policies and principles set out in the PPS the key ones that underpin planning policy on the historic environment, or should others be included?
5. Do you agree that it is the "significance" of a historic asset that we are trying to conserve?
6. Does the PPS comply with devolutionary principles with regard to what is expected at regional and local levels?
7. Does the PPS strike the right balance between the objectives of conserving what is significant in the historic environment and mitigating the effects of climate change?
8. Does the PPS make it clear to decision-makers what they should do, and where they have more flexibility? Are there any risks or benefits you would like to highlight for the historic environment sector?
9. The draft PPS highlights the importance of ensuring that adequate information and evidence bases are available, so that the historic environment and the significance of heritage assets are fully taken into account in plan-making and decision-taking. At the same time we are concerned to ensure that information requirements are proportionate and do not cause unnecessary delays. Are you content we have the balance right? If not how would you like to see our policy adjusted? (Policies HE8 and HE9 are particularly relevant to this question.)
10. In your opinion is the PPS a document that will remain relevant for at least the next 20 years? Do you see other developments on the horizon that have implications for the policies set out in the PPS?
11. Do you agree with the conclusions of the consultation stage impact assessment. In particular, have we correctly identified and resourced any additional burdens for local planning authorities? Is the impact on owners/developers correctly identified and proportionate to their responsibilities?
12. Do you think that the policy draft PPS will have a differential impact, either positive or negative, on people because of their gender, race or disability? If so how in your view should we respond? We particularly welcome the views of organisations and individuals with specific expertise in these areas.

It should be noted that the references to ecclesiastical buildings in the old PPG 15 do not feature in the new draft, which has taken a broader-brush approach. Some of what used to be in PPG 15 will now feature in amended guidance on the Ecclesiastical Exemption which (we are told by DCMS) will be published later this year to take account of the changes to the Ecclesiastical Exemption Order that DCMS is currently working on. DCMS still hopes to lay a

revised order in the autumn, to come into force in summer 2010. DCMS tells us that officials would be happy to discuss with any other denomination whether there might be scope for its inclusion under a future revision of the Order. While there is not enough time to cover this in the next iteration, DCMS would be happy to discuss an appropriate amendment in any future amending Order.

Responses are requested by **30 October 2009** and should be e-mailed to PPSHistoric-Environment@communities.gsi.gov.uk or sent in hard copy to Phil Weatherby, PSI Division, Communities and Local Government, Eland House, Bressenden Place, London SW1E 5DU.

[Source: *DCLG Publications* – 24 July 2009]

World Heritage Sites

DCLG has published a [Circular on the Protection of World Heritage Sites](#) (07/2009), *which all members with buildings on World Heritage Sites should note*. The basis of the policy is as follows:

- Appropriate policies for the protection and sustainable use of World Heritage Sites including enhancement where appropriate, which supplement international and national policy and take account of the specific regional or local circumstances of a particular World Heritage Site, should be included in regional spatial strategies (the spatial development strategy in London), core strategies and/or in other plans in their local development frameworks.
- In devising their own strategies for sustainable development in the local development frameworks, local planning authorities should take account of the need to protect and conserve the World Heritage Site.
- In particular they should consider how the international and national policies for their protection can be worked into and reflected in their sustainable community strategies within the special characteristics of the area.
- Policies for the protection and sustainable use of a particular World Heritage Site should apply both to the site itself and, as appropriate, to its setting, including any buffer zone or equivalent.
- Planning authorities must have special regard to these policies when devising any site-specific proposals for an area which includes a World Heritage Site and its setting, including any buffer zone, and in deciding which parts of their areas are suitable for development.

Local planning authorities should aim to satisfy the following principles:

- protecting the World Heritage Site and its setting, including any buffer zone, from inappropriate development;

- striking a balance between the needs of conservation, biodiversity, access, the interests of the local community and the sustainable economic use of the World Heritage Site in its setting;
- protecting a World Heritage Site from the effect of changes which are relatively minor but which, on a cumulative basis, could have a significant effect;
- enhancing the World Heritage Site where appropriate and possible through positive management; and
- protecting World Heritage Sites from climate change but ensuring that mitigation is not at the expense of authenticity or integrity.

In addition, DCLG has published [Protection of world heritage sites: Summary of consultation responses](#).

In principle, this Circular applies to England only. However, WHSs are the subject of international treaty obligations and DCLG is the lead Department for relations with UNESCO over UK sites. It is therefore highly unlikely that any of the devolved administrations are going to depart significantly from DCLG policy.

[Source: *DCLG Publications* – 24 July 2009]

SCOTLAND

Scottish Historic Environment Policy (SHEP)

Following consultation, Historic Scotland has published the new [Scottish Historic Environment Policy](#). It was originally developed as a series of free-standing publications (SHEPs 1 to 5, published between 2006 and 2008). Ministers have now decided to publish it as a single document, reducing the amount of detail and duplication between the original publications. There have been no substantive changes to previously-published policy on Scheduling, Scheduled Monument Consent, Gardens & designed Landscapes and Properties in the Care of Scottish Ministers). The consolidated SHEP also sees the publication of the final Ministerial policy on Listing and Listed Building Consent, consulted upon in 2007.

The publication is structured as follows:

Chapter 1: Scotland's Historic Environment: this is a reduced version of the original SHEP 1, updated to take account of the policy framework of the Scottish Government.

Chapter 2: Designations: previously-published policy on Scheduling, Listing and Gardens & Designed Landscapes, newly-published policy on Historic Battlefields and a redacted version of policy on Conservation Area designation previously published in the Memorandum of Guidance.

Chapter 3: Consents: previously-published policy on Scheduled Monument Consent, Listed Building Consent and Gardens & Designed Landscapes, advance notice of policy on Historic Battlefields and a redacted version of policy on Conservation Area Consent previously published in the Memorandum of Guidance.

Chapter 4: policy on properties in the care of Scottish Ministers.

Chapter 5: policy on the care of the historic environment by government bodies: previously published as the *Protocol for the Care of the Government Historic Estate 2003* and in *The Care of Historic Buildings and Monuments by Government Departments in Scotland* which are now superseded.

The intention is that the SHEP will continue to develop and be revised as necessary. Ministers have consulted on policy on the Marine Historic Environment and it is intended that their finalised policies on this will be included in later versions.

The Scottish Government has also published [Planning Circular 9 2009: Withdrawal and Replacement of the Memorandum of Guidance on Listed Buildings and Conservation Areas](#), since various elements of policy have been superseded by the new SHEP.

[Source: *Historic Scotland Circular* – 27 July 2009]

TAXATION

Expenses and benefits

Those dealing with the tax and benefits of clergy and lay-workers may find it useful to know that HMRC has launched a new A-Z website on [employee expenses and benefits](#). The CLAS *Rough Guide* has been amended to include reference to it.

[Source: *HMRC What's New* – 23 July 2009]

HMRC Employer CD-ROM: update to errors

HMRC has identified a small number of errors on the updated edition of the Employer CD-ROM which it recently issued. The latest information and a downloadable file to correct the errors are available on HMRC's [CD-ROM updates page](#).

[Source: *HMRC What's New* – 24 July 2009]

VAT: works to listed buildings

The question has been raised as to whether or not fitting secondary double-glazing to a listed place of worship is zero-rated for VAT.

It should be emphasised that there is no hard-and-fast rule about zero-rating and works to listed buildings used for charitable purposes: the answer in each case is specific to the individual project. There are various matters to be taken into account:

- whether any commercial use of the property falls within the 10 per cent non-charitable use concession (which will be replaced from 1 July 2010 by a more flexibly calculated 5 per cent *de minimis* rule;
- if it does not, whether the building would qualify under the village halls concession;
- whether the proposed works are repair and maintenance (which are standard-rated) or new works (an 'approved alteration') – which depends on the scale and extent of the works and the reason for carrying them out; and
- whether the works have listed building consent (or the equivalent authority in the case of those denominations which enjoy ecclesiastical exemption from listed building controls).

The detail is set out in HMRC's [VAT Notice 708: buildings and construction](#).

The reason for flagging up the point is this. The large denominations (and particularly those in England and Wales with ecclesiastical exemption) have specialists who will know the rules about zero-rating: the Church of England, for example, operates an extremely useful on-line funding guide, [VAT & VAT Recovery Schemes](#). On the other hand, individual congregations in the smaller churches may be totally unaware that zero-rating exists *at all*. Equally, while

specialist architects and builders who regularly work on churches will be aware of the position, non-specialists may not be. There is a possibility that in some situations neither the customer nor the contractor is aware that a particular project should be zero-rated and VAT gets added to a bill when it should not be.

Congregations who worship in listed buildings need to investigate the VAT situation in relation to any building works well before the works start and, if necessary, seek the views of HMRC. It is no good relying on the local VAT office to correct mistakes: if an exemption certificate has not been issued, then the VAT office will simply assume – entirely reasonably – that the works attract VAT in the normal way.

VAT: option to tax on supplies of land and buildings

HMRC has issued an [information sheet](#) on minor amendments to the operation of the option to tax on supplies of land and buildings. It should be read in conjunction with [Revenue & Customs Brief 44/09](#). The Information Sheet introduces and explains the minor amendments to Schedule 10 to the VAT Act 1994 and the associated tertiary legislation which take effect on **1 August 2009**. The following areas of Schedule 10 have been amended:

- paragraph 3(4) – changes to when a body corporate ceases to be a relevant associate;
- paragraph 21(13) and(14) – changes to the time when a property is opted to tax for those who have a Real Estate Election ('REE');
- paragraph 25(6)(b), (7) and (8) plus amended tertiary legislation (box G) – changes to rules governing revocation of an option to tax after 20 years;
- paragraph 26 (replaced) – changes to the anti-avoidance rules applicable to six year revocation and revocation at the time of making a REE;
- paragraph 27(4) – changes to the time by which those seeking to exclude a new property from the effects of an existing option to tax must notify HM Revenue & Customs (HMRC); and
- paragraph 34(2), (2A) and (2B) – changes to the connected persons rules.

[Source: *HMRC What's New* – 27 July 2009]

WATER

Ofwat explanatory leaflet on surface water drainage charges

Ofwat has produced an explanatory leaflet, [Surface water drainage charges: Information for non-household customers](#), setting out its side of the argument (and telling us little, if anything, that we had not heard before). On charities, it says this:

Charities, community groups and places of worship have always paid for their surface water drainage. However, under the old rateable value system those charges were often unrepresentatively low. This did not provide any real incentives for customers to minimise the volume of surface water draining from their properties.

Which is slightly disingenuous: under the previous regime the charges were “unrepresentatively low” because it was Government policy that charities should not be overburdened by charges, given that they are not-for-profit organisations operating for the public benefit. Nor does the leaflet make any reference to the Government’s previous guidance that “it would be inappropriate to charge all non-household customers as if they were businesses”.

[Source: *Ofwat* – 16 July 2009]