

**CLAS CIRCULAR**  
**2010/05 (16 April 2010)**

# EMPLOYMENT

## 'Fit notes'

From 6 April 2010, workers absent through sickness for longer than seven days will receive so-called 'fit notes' instead of sick notes from their GPs. Doctors will still be able to say someone is not fit for work, but they will also be able to spell out those aspects of jobs that workers can still perform. The new regime applies across the United Kingdom.

The [Guidance for Employees](#) issued by the Department of Work and Pensions states that someone assessed by his or her GP as 'not fit for work' should send the GP's note to the employer as evidence that the employee cannot work because of ill-health. The employer will then use it to arrange sick pay. If the note says that the employee 'may be fit for work', he or she should discuss that advice with the employer to see if a return to work is possible, taking into account the effects of the illness or injury. If it is possible for the employee to return to work, employer and employee should agree how this will happen, what support the employee will receive and how long the support will last. If they agree that it is not possible for the employee to return to work immediately, it will not be necessary for the employee to get a further fit note from the GP. The [Guidance for Employers](#) on Businesslink suggests that the possibilities might be:

- a phased return to work;
- altered hours;
- amended duties; or
- workplace adaptations.

The GP will also provide general details of the functional effect of the individual's condition. The employer is not obliged to act on the GP's advice in a 'may be fit for work' statement.

[Source: *DWP Press Release* – 19 February 2010]

## **Marriage (Wales) Act 2010**

An unforeseen consequence of the Church of England Marriage Measure 2008 was that couples intending to marry in the Church in Wales assumed that the new liberalised residence requirements for England also applied in Wales – and were very disappointed to learn that it did not.

The matter has now been resolved by the [Marriage \(Wales\) Act 2010](#), couched in similar terms to the [Church of England Marriage Measure 2008](#) and making equivalent provision for the Church in Wales. The Act, which received Royal Assent on 18 March and came into force immediately, introduces the concept of a 'qualifying connection' with a church for those wishing to marry other than in their own parish. From now on, a person has a qualifying connection with a Church in Wales parish if—

- (a) he or she was baptised in that parish (unless the baptism was part of a combined rite of baptism and confirmation) or whose confirmation has been entered in the confirmation register for that parish;
- (b) he or she has at any time lived in the parish for not less than six months;
- (c) he or she has at any time habitually attended public worship in the parish for not less than six months;
- (d) a parent has during the lifetime of that person lived in the parish or habitually attended public worship for not less than six months; or
- (e) a parent or grandparent was married in the parish.

The Act extends to *Wales and England* and therefore applies equally to the handful of Church in Wales parishes that are on the English side of the border.

[Source: *OPSI* 19 March 2010]

# CLAS CIRCULAR

## 2010/06 (23 April 2010)

### Disclaimer

CLAS is not qualified to advise on the legal and technical problems of members and does not undertake to do so. Though every care is taken to provide a service of high quality, neither CLAS, the Secretary nor the Governors undertake 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.

### National Churches Trust survey 2010

The [National Churches Trust](#), formerly the Historic Churches Preservation Trust, is conducting a nationwide online survey to obtain a better understanding of the condition and use of Christian places of worship across the country. The survey is aimed at buildings of every Christian denomination and of all ages and conditions in order to understand how they are maintained, repaired, funded and used by their local communities.

The online survey, which will remain online until **mid-June**, offers guidance, useful tips and technical support to help participants. The Trust hopes that all churches, chapels and meeting houses in the UK will take part in the survey in order to ensure that the results of the questionnaire are as complete as possible.

The responses will help the Trust to build a convincing fact-based case for supporting these buildings, to promote their value as places of worship and important community resources and provide arguments for developing sustainable long-term funding. It will also help the Trust to tailor the support and advice that it provides.

To participate in the online survey, please [click here](#). The survey is designed to be easy to use and to be filled in quickly. It is not necessary to complete all the answers in a single session – they can be saved and returned to later. Where a parish or ecclesiastical district has responsibility for more than place of worship the Trust would like a separate set of responses for each of them.

[Source: *National Churches Trust* – 16 April 2010]

**CLAS CIRCULAR**  
**2010/07 (17 May 2010)**

# TAXATION

## Council tax discount

In the past few weeks we have had queries from three clergy of different denominations – Church of England, Methodist and Roman Catholic – about the second-home discount on council tax. Possibly because they come across the situation so rarely, some local authorities seem to be unaware of the Regulations; and we thought that it might be helpful to set out our understanding of the position.

For the purposes of the discount, a second home is a property *in England* owned by a minister of religion which is normally unoccupied but which is used by him or her for holidays and short stays. In such circumstances, the owner qualifies for a 50 per cent discount on the council tax bill. *However*, the discount does not apply if:

- the property is let to a tenant (because in that case the occupant is liable for the council tax); or
- it is totally empty and unoccupied, ie it is left unfurnished.

But a second home used for short stays and holidays should qualify for the discount.

The relevant legislation is

- the [Council Tax \(Prescribed Classes of Dwellings\) \(England\) Regulations 2003](#) (SI/2003/3011); and
- the [Council Tax \(Prescribed Classes of Dwellings\) \(Amendment\) \(England\) Regulations 2004](#) (SI/2004/926)

Between them, these set out the position relating to clergy second homes for those living in England. For clergy of the Church of England, these Regulations have to be read in conjunction with the [Council Tax \(Liability for Owners\) Regulations 1992](#) (SI/1992/551), as amended, which provide that for stipendiary clergy in the Church of England, the Diocesan Board of Finance is responsible for paying the council tax on the provided house. The 50 per cent discount for second homes situated in England was extended to clergy serving in Wales and Scotland by the [Council Tax \(Prescribed Classes of Dwellings\) \(Amendment\) \(England\) Regulations 2005](#) (SI/2005/416).

Some councils seem to be unaware of the relevant Regulations. In case of difficulty, simply drawing the Regulations to the attention of the council often does the trick.

*It should be noted that this does not apply to clergy with second homes in Wales, wherever they are serving. Council tax rebates in Wales are at the discretion of the local authority. We understand that the Vale of Glamorgan Council gives a 50 per cent discount: most others are much less generous.*

[Source: CLAS – 14 May 2010]

## **PAYE: on-line filing software**

It has long been a source of annoyance that HMRC's software for filing self-assessment tax returns on-line does not cover the *Minister of Religion* pages – which means that clergy can file on-line only if they use commercial software. In spite of frequent complaints, HMRC has confirmed that it has no plans to remedy this in the foreseeable future.

Philip Cooke, honorary taxation adviser to the Baptist Union of Great Britain, has negotiated an arrangement with a commercial software supplier, Keytime Software, which has produced the necessary software for completing the *Minister of Religion* pages. Philip has had the opportunity to try it out and is satisfied that it is fairly straightforward to operate and should remove a lot of hassle from the completion of the tax return. The cost is expected to be an extremely reasonable £4 plus VAT payable direct to Keytime online by credit card. Keytime has a help desk which will be available in case of need.

We will update you when further information becomes available. So that the Baptist Union can gain some idea of the degree of response it would also be very helpful if those making contact with Keytime could also notify Helen Pratt: [hpratt@baptist.org.uk](mailto:hpratt@baptist.org.uk).

[Source: *Baptist Union of Great Britain*]

## **ATTRACTIVE OPPORTUNITY FOR MINISTERS TO FILE THEIR TAX RETURNS ONLINE**

Some ministers got caught out last year when it was discovered that the 'free' software for online filing of personal tax returns produced by HMRC did not include the '*Minister of Religion*' pages and then found that they were too late to file a 'paper' return. HMRC has confirmed that it has no plans to include the *Minister of Religion* pages in their software in the foreseeable future so on-line filing is only possible by using commercial software. Philip Cooke, our honorary taxation adviser, has successfully negotiated a quite attractive arrangement with one of the commercial software suppliers, Keytime Software, which could be of interest to all ministers who are required to complete a self assessment tax return. Keytime has set up a dedicated page for Baptist ministers on their web site which gives further details of the arrangement and how to register. The cost is expected to be £4 plus VAT – a fraction of the price normally charged by commercial software suppliers to individuals – payable direct to Keytime online by way of credit card. Philip has had the opportunity to try out the software and is satisfied that it is fairly straightforward to operate and should remove a lot of hassle from the completion of the tax return.

Keytime has a help desk which will be available in case of need and Philip intends to add further guidance to his notes on *Self Assessment and the Minister* (document F13 on the BU web site). It will, of course, also be necessary for any minister using the software to register with HMRC for online filing.

If you are interested in pursuing this further please go to the dedicated page at Keytime's

web site at: [www.keytime.co.uk/ministers/](http://www.keytime.co.uk/ministers/)

So that we can gain some idea of the degree of response it would also be very helpful if

you could e-mail Helen Pratt at [hpratt@baptist.org.uk](mailto:hpratt@baptist.org.uk) simply to indicate that you have made

contact with Keytime.

Philip Putman – Head of Finance & Administration