



# **APSE Sports & Leisure Seminar 2019**

## **Leisure Law Update**

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# ***Scope of the presentation***



- Where now for Leisure trusts, Contracts & VAT?
- Will Brexit herald changes ahead for procurement law?
- Employment legislation in leisure overview



# **Where now for Leisure trusts Contracts and Taxation?**

# The Big Squeeze?



- The continuation of the age of Austerity
- VAT and the Sporting Supplies Exemption
- Business Rates Retention Reform

# The Big Squeeze?



- The continuation of the age of Austerity
  - What price for leisure policy objectives and participation levels
  - Competing capital investment priorities
  - Sustainability of tax driven models



# The Big Squeeze?

- VAT and the Sporting Supplies Exemption
  - The impact of the Ealing case
  - The pressure for extending the exemption's applicability
  - The possible impact of Brexit

# The Big Squeeze?



- Business Rates Retention Reform
  - Consultations rumble on
  - Down from 100% to 75% in two years
  - Last consultation ended in February 2019
  - Further consultation promised for Summer/Autumn 2019
  - Implementation from Financial year 2020-21

# The Big Squeeze?



- Is there an answer to all this?
  - Carefully consider the risk transfer and reward positions
  - Contract protection essential for outsourced services





**Will Brexit herald changes  
ahead for procurement law?**



# Continuity and change?



- Public Contracts Regulations 2015
- Deal or no Deal?
  - Transition arrangements
  - Continuity on no deal
- WTO & Government Procurement Agreement



# **What to expect in Employment law in 2020**

# Things to look out for



- Forthcoming changes
  - Written terms for all workers
  - Agency workers
  - Lower threshold for consultation and information
  - Termination payments above £30,000 subject to class 1A National Insurance contributions
  - Parental Bereavement (Leave and Pay) act 2018 comes into force
- The Taylor Review and the Good Work Plan
  - Zero hours workers

# Things to look out for



- General Election 2019 Political Parties Manifestos
- Age discrimination issues in LGPS
- Brexit and Freedom of Movement



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