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Willans LLP | solicitors

Law News

Newsletter for commercial clients

Spring 2020

What's in this issue?

Welcome

Welcome to the first *Law News* issue of 2020. We hope the year has got off to a great start for your business. It has certainly been eventful in the legal world, not least due to the implications of Brexit.

As always, we take a look at the wider picture and explore some of the issues impacting businesses - from tips on data protection compliance, IP, directors' duties to the age-old topic of terms and conditions (yes, it really is worth a lawyer writing these for you - find out why on page 5!).

If we can help your business with any of the issues covered inside, we'd be delighted to hear from you - do get in touch for specialist advice.

Bridget Redmond managing partner

Ranked among the best in the South West

TOP RANKED Chambers UK 2020 Leading Firm

The LEGAL 500 UNITED KINGDOM LEADING FIRM 2020

We are celebrating another good year in the highly-regarded legal guides *The Legal 500* and *Chambers UK*.

The employment law team has retained a top-tier ranking, three practitioners are named as 'leading lawyers' and the firm is recommended across 10 further practice areas in the 2020 edition of *The Legal 500*. 15 of the firm's individual lawyers are recommended (some of them across multiple disciplines).

In *Chambers UK*, we have retained a top-tier ranking for family law in the 2020 edition, along with 4 additional department rankings and 6 individual lawyers referenced in the guide. To read the results in full, please visit willans.co.uk/news/ ■

Brexit Watch: have you appointed your EU representative?

We would like to remind our clients that, since 1 February 2020, any company without any offices, branches or other establishments in the EEA, which offers goods or services to individuals in the EEA, or which monitors the behaviour of individuals located in the EEA, is required to have an EU representative. The ICO's guidance in this matter can be found on its website, ico.org.uk (search 'European representatives').

If you haven't appointed one and you think you may need to, panic not; our Ireland-based associated company Willans Data Protection Services can act as your EU representative. Please contact us if you would like further information or visit our website, www.willansdataprotectionservices.com. ■

willans data protection | services

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Whose intellectual property is it anyway?

Intellectual property rights are big business, and clarity on ownership of these important assets within contracts of employment is key, explains dispute resolution partner **Paul Gordon**.

From an advertising poster through to a developed piece of software, intellectual property rights (IPRs) will arise in any creative process.

It is important for employers to take steps to ensure that the ownership of these IPRs is clear. Failure to do so can result in costly disputes down the line between employers, employees and other workers such as contractors.

The law in this area is relatively complex and different laws will apply depending on the type of intellectual property (IP) in question, such as copyright, design rights, patents and so on. For this reason, it is always important that you take advice that is specific to your individual situation so that you know where you stand.

Broadly speaking, where IP is developed in an employment situation, it is fair to say that the law usually favours the employer. That is, if it can be established that the IP was created in the course of employment and in the course of the employee's normal duties, then usually (but not always) it will be owned by the employer.

However, there can be disputes as to whether an employment situation existed in the first place. For example, if there was no written employment contract, or if an employee, who usually works designing product A, was acting in the normal course of duties when designing product B outside the workplace.

If you're an employer, it is always best to reduce the risk of confusion and possible legal action by clarifying ownership of IP. The terms should be set out in a carefully-worded employment agreement and perhaps a further contract, with specific provisions regarding the employment status and IP that may be created in the employee's role.

If there is no employment situation and you are working with a contractor then it is more likely that the contractor will own the IPRs.

It is common for a contractor's terms and conditions to contain general clauses that lay claim to some of the IP in the works that they carry out. However, that general position can often be challenged and the customer may specifically provide that they own IP in their own terms with the contractor.

As an example, a customer commissioning the development of software may presume that they will own the IPRs, but without a carefully drafted contract, they may not have the rights they believe they do.

The customer could even end up funding the development of a product which the contractor could then take to the customer's competitors.

It is therefore extremely important that serious thought is given to IP ownership before any project begins, whether you're an employer, employee or contractor. Don't necessarily rely on general terms and conditions, which may not be fit for purpose for specific projects; more often than not, costly disputes over ownership of IPRs could have been avoided if the parties had taken time to put into place a properly thought out contract. ■

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Paul Gordon
Partner, head of litigation & dispute resolution

Paul handles a broad range of commercial and civil disputes for clients, with particular experience in complex commercial litigation and intellectual property cases.

He is rated in independent guides *Chambers* and *The Legal 500 UK*, which describes him as "able to analyse things from both a legal and a commercial perspective".

What we've been advising on...

Corporate & commercial consultant Kym Fletcher advised the **Federation Internationale de l'Automobile (FIA)** on all legal aspects relating to the setting up of its new multidisciplinary motorsport event, the FIA Motorsport Games. Kym's work included drafting the promotion agreement for the event with racing driver Stephane Ratel's motorsport promotion company SRO Limited, as well as providing a full suite of sub-licenses tailored for each of the individual disciplines and advising strategically on various matters relating to event intellectual property.

What will the electric vehicle mean to residential development and businesses?

The advent of the electric vehicle could soon prompt change in planning policies, explains property litigation partner **Nick Cox**.

As part of our firm's internal 'Green Willans' group, I have been delighted to see the positive response from my colleagues here to some of the more environmentally friendly initiatives that we are seeking to introduce.

One of the hottest topics, however, has been electric vehicles (EVs).

While many of our staff would entertain the idea of swapping their gas guzzler for a battery powered alternative there remain issues, such as range anxiety and cost, to be resolved to allow them to take the leap. A third concern that was voiced - the availability of charging points - is one that may become less of a problem in the future.

This is because future residential development seems to have become part of the debate. In a recently concluded government consultation on EVs, "Road to Zero", there were some strong indications that planning policies would need to change to facilitate a cleaner future.

The boldest statement was the one that anticipated that all new-build homes with a parking space should have an integral universal charging point and that all properties that shared communal parking should have a communal charging point.

The assumption is that the most efficient and convenient way for EVs to recharge will be at home. Forward-thinking developers may sense an opportunity to be ahead of the game (given that the cost of integrating a charging point in a new property is on average currently less than a third of the cost of retro-fitting one in an existing premises).

Maybe it will not be long before the standard conveyancing pre-contract enquiries ask about charging points, as well as energy efficiency.

And in case business thought it might escape the drive (no pun intended), it is clear that "workplace infrastructure" will also be a vital piece of the jigsaw, no doubt leading to planning issues of a similar kind.

Perhaps compulsory fitting of solar panels to feed the charging points will follow?

For the sake of the planet, we can only hope! ■

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Nick Cox
Partner, litigation & dispute resolution

A property litigation specialist and accredited mediator, Nick deals mainly with disputes over commercial properties.

Independent guide *The Legal 500 UK* references his "common-sense approach, high knowledge levels and excellent overall service".

Proud to headline sponsor leading lifestyle accolades

We're delighted to reveal that we are the headline sponsor of the SoGlos Gloucestershire Lifestyle Awards 2020.

SoGlos is a leading online lifestyle magazine which provides those living in and visiting Gloucestershire with information on the best places to eat, days out, events and leisure activities. The Gloucestershire Lifestyle Awards is their flagship event, and is now in its third year of celebrating our county's leading businesses and individuals in the lifestyle sector.

Nominations are open until Monday 24 February 2020 and all winners will be chosen by a public vote. The ceremony is on Thursday 28 May 2020 at the iconic Cheltenham Ladies' College, where around 400 Gloucestershire businesses are expected to gather. To find out more, please, visit **www.soglos.com/awards.** ■

ADROIT Data and Insight

Corporate & commercial partner, Paul Symes-Thompson and associate solicitor, Sophie Martyn recently advised **Adroit Data & Insight Limited**, an analytics and systems business with a large international client base, in connection with a company restructuring and the exit of a substantial shareholder.

The deal also involved employment law associate solicitor, Jenny Hawrot.

We wish the CEO Nigel Magson and his team every success.

Be in *Law News*

If you have worked with us recently and you'd like us to consider publishing your news in the next issue, contact sophie.pope@willans.co.uk.

Yasmin Lewis
Paralegal, commercial property

Yasmin provides practical legal support to our *Chambers*-rated commercial property team. She is currently studying for the LPC LLM at the University of West England.

An e-sign of the times?

Times are changing but there's still a place for pen and ink when it comes to legal property documents, explains paralegal **Yasmin Lewis**.

In the commercial property sector there is growing demand for transactions to be digitally signed, both for the convenience of the parties and to speed up the transaction. Nevertheless, it can be challenging to understand when e-signatures can and can't be used. Property law is complex, containing many statutory requirements relating to documents.

An e-signature is defined as 'data in electronic form which is attached to or logically associated with other data in electronic form and which is used by the signatory to sign'. This definition can be satisfied in many ways, such as by typing a name into a contract, emailing a signed execution page or clicking an 'I accept' button. E-signatures have many different advantages; they are both time and cost efficient and they allow signatories to sign documents remotely without the need to involve postage or personal attendance at a solicitor's office.

It is however important to note that in order to be legally effective, transfers of land, grants of easements and leases for a term in excess of three years are to be granted by deed. This means that they need to be signed as physical documents with a wet-ink signature. Short-term leases for less than 3 years can be signed electronically. However, where the tenant is granted rights (easements) to use common parts, such as corridors, reception areas or accessways, then in such cases the easements must be granted by deed and be noted at the Land Registry.

The Law Commission has stated that an e-signature is an acceptable way of executing a document if the intention is to authenticate the document and as long as any relevant formalities, such as a witness to the 'signature', are satisfied. Nonetheless, most documents in property transactions will require to be submitted to the Land Registry for registration or noting and unfortunately the Land Registry will not accept e-signatures. This is under review and the Land Registry has said that there may be a need to consider e-signatures in the future.

Accordingly, and in the light of the above, e-signatures are not currently considered good practice when executing property documents, and for the time being the requirement to execute such documents using a physical wet-ink signature will continue. ■

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Hepworth sculpture in Cheltenham given Grade II listed status

Its not often that a commercial property-related story hits the headlines locally, but there is a recent interesting one about a Barbara Hepworth sculpture in our hometown of Cheltenham being given listed status.

Readers local to the town will recognise the distinctive sculpture, entitled "Theme and Variations", on the frontage of Cheltenham House in Clarence Street. The owner had wanted to remove it and replace it with an exact replica, but this was met by claims that a replacement sculpture would not have the historic significance of its original, with parties such as the Cheltenham Civic Society and the Twentieth Century Society asking for it to be preserved. As a result, Cheltenham Borough Council issued a Building Preservation Notice in October last year to protect it from being removed.

Historic England has subsequently given the frontage of the building, with its "integral" sculpture, Grade II listed status. A Grade II listing is defined as a UK building or structure that is "of special interest, warranting every effort to preserve it", so is legally protected from being demolished, extended or significantly altered without special permission from the local planning authority.

While Hepworth's "Winged Figure" on John Lewis in Oxford Street, London and "Single Form" in Battersea Park, London have previously also been given Grade II listed status, the Hepworth listing in Cheltenham is particularly significant because it is the first time that a listing has included a sculpture's setting. ■

Charlotte Brunsdon
Solicitor, commercial property
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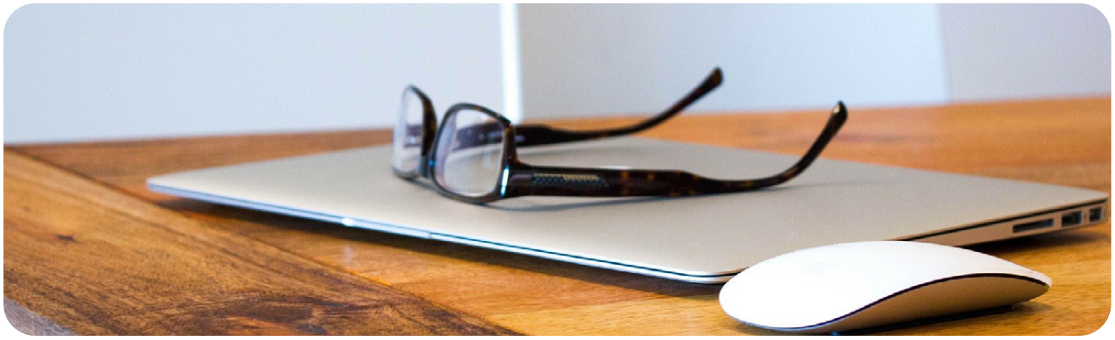
We recently acted for **EvolutionX Holdings Limited** in its purchase of the entire issued share capital of Net Junction Limited, a computer software development company. Corporate & commercial associate, Sophie Martyn led the transaction with assistance from corporate & commercial partner, Paul Symes-Thompson.

Commercial property partner Alasdair Garbutt advised iconic lifestyle clothing brand **Weird Fish**, a longstanding client, on a number of retail outlets in England which were critical lettings to the company including lease renewals in important locations throughout the UK.

Don't let the 'small print' become a big issue

Whether you're a start-up or a fully-fledged operation, properly drafted terms and conditions are a must. Associate solicitor **Sophie Martyn** explains why...



When starting or growing a business, putting in place standard terms and conditions for trading can be considered an unnecessary hassle and cost and the day-to-day operations and expenses of the business often take priority.

However, whether you are a start-up company or a well-established business providing goods, services, or both, it's easy to underestimate the importance of this innocuous-looking document. Here are a few tips on how correctly-drafted terms and conditions can keep your business protected.

- Resist the temptation to rely on ad hoc informal arrangements as a substitute for formal terms and conditions, even if you are a start-up or a small business. Having these at the start of trading will help to minimise exposure to potential liabilities and disputes, as well as creating a good impression with your customers.

- Avoid copying the terms and conditions of another business even if it is a competitor operating in a similar market. Every business is different and the terms and conditions you are attempting to copy may not be worth the paper they are written on.

- Always instruct a solicitor to draft your terms and conditions. They will know which legislation applies e.g. the *Consumer Rights Act 2015* (business to consumer) or the *Sale of Goods Act 1979* and the *Supply of Goods and Services Act 1982* (business to business). They will also understand the fundamental principles of contract law such as 'consideration' and 'the battle of the forms' and have the drafting skills to ensure that the terms and conditions are transparent and enforceable.

- Prepare to be significantly involved throughout the process. Preparing terms and conditions not only requires input from a solicitor but also from you, as they need to reflect the commercial needs and operations of your business, which you will understand best. For example, the nature of the goods/services may require bespoke provisions on payment terms and delivery.

Despite common preconceptions, drafting terms and conditions involves skill and attention to detail. A good lawyer will know the importance of getting it right, so the process may be more in-depth than you might expect.

> "...the terms and conditions you are attempting to copy may not be worth the paper they are written on."

From the initial planning stages through to preparation of a final draft, there will be detailed discussions and drafting amendments as you and your solicitor uncover the commercial risks and decide how best to build in legal protections against these.

If you do not already have terms and conditions of business, or you want a review of your existing terms, our corporate and commercial lawyers have the specialist knowledge and experience to ensure that the process results in a bespoke document that will protect the needs of your business. ■

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Sophie Martyn
Associate, solicitor, corporate & commercial

Sophie helps national, international and local owner-managed private companies, LLPs, charities and public sector bodies across a wide range of industry sectors with corporate and transactional advice, as well as advising on a full range of commercial contracts and commercial law issues.

We recently acted for the former directors and shareholders of **Cavendish Park Bricklayers Limited** on the sale of their shares to Cavendish Park Holdings Limited, a newly incorporated company controlled by the management team.

Cavendish Park Bricklayers Limited is a building services company based in Drybrook, Gloucestershire, which provides bricklaying services to main commercial and residential developers. Corporate & commercial associate, Sophie Martyn led the transaction with assistance from corporate & commercial partner, Paul Symes-Thompson.

CAVENDISHPARK Bricklayers

Does a director owe a fiduciary duty to a company's shareholders?

New case law has thrown directors' duties into the spotlight once again. Trainee solicitor **Helen Howes** explains more...

Under the Companies Act, a director owes fiduciary duties to the company in which they hold office, and must not act in a manner which breaches those duties. It is a well-established principle that these duties are owed to the company itself rather than the company's shareholders (as a limited company has its own legal identity). However, this principle has been challenged in two recent cases in the High Court.

In *Vald Nielsen Holding A/S v. Baldorino [2019]*, shareholders argued that directors who formed a part of a management team buy-out held and breached fiduciary duties owed to them as selling shareholders. They argued that the management team had falsely represented the financial position of the company and that this had resulted in them selling their shares for less than they were worth (by as much as £15 million in some cases). The court rejected this argument and held that directors do not owe fiduciary duties to shareholders by virtue of their office of director except where there is a 'special relationship' - which this was not.

Similarly, the High Court has also rejected a claim *(Sharp v Blank [2019])* by a group of shareholders of a company against its directors for improperly recommending a reverse takeover and failing to disclose material information in a circular sent to shareholders recommending the transaction. The case concerned the 2009 takeover of HBOS plc by Lloyds TSB Group plc. The shareholders of Lloyds launched a claim that the directors of Lloyds had overvalued HBOS, which had resulted in their shareholdings being disproportionately diluted and reduced in value. The court rejected the claim that the defendants had breached their duty when recommending the offer.

These cases are undoubtedly a comfort to company directors. However, directors should bear in mind that the courts will judge directors' actions by a reasonable standard. It is therefore crucial to be able to prove that extensive due diligence has been carried out and appropriate professional advice sought regarding the proposed transaction.

Directors will also need to bear in mind their fiduciary duties to the company and provisions in their service agreement. If we can help you with any of these issues, please get in touch. ■

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Helen Howes
Trainee solicitor, corporate & commercial

Helen is an employment law masters' graduate who, prior to becoming a trainee solicitor, worked for several years as an employment law paralegal. She is also experienced in business immigration law.

Upcoming seminars | Dates for your diary

5 March **IR35 and engaging contractors – the April 2020 changes, with Sanderson PLC** | 9:15am-12pm | Brickhampton Court Golf Club | £50 (inc VAT & brunch)

26 March | **Employing non-UK nationals: your questions answered on business immigration** | 9am-10:30am | Willans LLP, 34 Imperial Square, Cheltenham | Free (inc coffee and pastries)

20 May | **GDPR: Two years on** | 7:30am-9:30am | National Star College, Cheltenham | £18.50 (inc VAT & light breakfast)

16 June | **Shareholder agreements for owner-managed and start-up businesses** | 8:30am-10:30am | Brickhampton Court Golf Club | £18.50 (inc VAT & light breakfast)

15 October | **Autumn commercial and employment update** | 9am-1:30pm | Brickhampton Court Golf Club | £50 (inc VAT & brunch)

Early bird discounts available for some events. **To book or find out more**, visit willans.co.uk/events, call 01242 542931 or email events@willans.co.uk. We look forward to seeing you there.

To be the first to hear about upcoming seminars, register at willans.co.uk/subscribe.

IR35 and the off-payroll working rules

The new off-payroll working rules are a key change to be aware of in 2020, explains employment law partner **Matthew Clayton**.

Contractors like being self-employed because they pay reduced national insurance contributions, and are able to set various tax-deductible expenses against their income. If they contract with clients via a limited company (known as personal service companies or 'PSCs'), they can reduce their tax bill even further by paying themselves in dividends. It's also an attractive arrangement for their clients, who avoid employer's national insurance contributions and comprehensive employment rights.

'IR35' was the soubriquet given to various pieces of legislation introduced in 2000 to combat tax avoidance through the use of PSCs. The name 'IR35' refers to the press release which communicated details of the changes.

Broadly speaking, IR35 will apply if (a) an individual personally performs services for a client or is obliged to do so, (b) those services are provided under arrangements involving an 'intermediary' e.g. a PSC, and (c) the circumstances are such that if the arrangements had been made directly between the individual and the client, the individual would have been regarded as employed by the client.

In those circumstances, the intermediary has to account for income tax and employer's and employee's NI contributions on its receipts, as if it were the individual's employer. An allowance of 5% is available to reflect the legitimate expenses of running a company.

In 2017 the 'off-payroll working' rules were introduced into the public sector, as an overlay to the IR35 regime. They make the end-user clients, rather than the intermediary, responsible for determining the employment status of the individual, and notifying their contracting party and the individual of that determination. The final party in the chain before the PSC (often an agency) must operate payroll, make deductions for income tax and employee's national insurance contributions, and pay employer's national insurance contributions on the fees paid for the services.

The government has proposed that the off-payroll working rules should be extended to medium and large companies in the private sector from April 2020. Small company end-users will not be affected by these changes, but their arrangements with contractors will continue to be subject to the IR35 regime as before. Small companies are those which meet two or more of the following conditions:

- annual turnover not more than £10.2 million
- balance sheet total not more than £5.1 million
- not more than 50 employees.

Being caught by the off-payroll working rules (often referred to as 'inside IR35') has major consequences for a contractor. In particular, employer's National Insurance contributions at 13.8% will be deducted from their income. If they had been a simple employee, these would have been paid by their employer separately from their salary. Consequently a company which deems its contractors to be 'inside IR35' may lose those contractors to a competitor which organises its affairs such that they fall 'outside IR35'.

Avoiding being subject to IR35 and/or the off-payroll working rules ultimately involves consideration of the legal tests for employment. We have assisted numerous clients with this assessment, in various contexts, and would be pleased to discuss your situation with you. ■

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Matthew Clayton
Partner, head of employment law

Matthew leads our employment law team, acting for both national and multi-national clients.

Chambers UK says "clients appreciate his down-to-earth, practical and common-sense approach".

Diary date

5 March Seminar **IR35 and engaging contractors – the forthcoming changes April 2020** with Sanderson PLC**.** Brickhampton Court Golf Club, Cheltenham. Book your place at willans.co.uk/events.

April updates - National Living Wage and National Minimum Wage

Following recommendations from the Low Pay Commission, the following changes are set to take effect from 1 April 2020:

- The National Living Wage (NLW) for 25 -year-olds and over will increase from £8.21 to £8.72 per hour.
- The National Minimum Wage (NMW) for 21- to 24-year-olds will increase from £7.70 to £8.20 per hour.
- The NMW for 18- to 20-year-olds will increase from £6.15 to £6.45 per hour.
- The NMW for 16- to 17-year-olds will increase from £4.35 to £4.55 per hour.
- The apprentice rate for those aged under 19 or in the first year of an apprenticeship will increase from £3.90 to £4.15 per hour. ■

Taxation of settlement payments

Associate solicitor **Jenny Hawrot** outlines the upcoming changes to the taxation of settlement payments and explains what these may mean for employers.

Payments are often made by an employer to settle disputes with an employee. Almost always, these payments are made to employees under a settlement agreement (formerly known as a compromise agreement). Settlement agreements ensure that employees who sign them waive their rights to bring any claims against their employer. In return for this waiver, the employer will pay a sum (sometimes known as an 'ex gratia' payment) to the employee, which they would not be entitled to unless the agreement is signed.

Settlement payments made upon termination of employment can be paid tax free up to £30,000. Historically, any payments in excess of £30,000 used to attract income tax only.

For example, if an employer pays a termination payment of £45,000, income tax should be deducted from the £15,000 over the £30,000 threshold, and paid to HMRC, but no National Insurance contributions are due on that sum.

However, as of 6 April 2020, this will no longer be the case. The National Insurance Contributions (Termination Awards and Sporting Testimonials) Act 2019 amends section 10 of the Social Security Contributions and Benefits Act 1992, and requires all employers to pay employer's National Insurance Contributions (class 1A NICs) on termination payments made over £30,000, that are subject to income tax in accordance within the Income Tax (Earnings and Pensions) Act 2003.

Using the above example, as of 6 April 2020, in addition to paying income tax on the £15,000 over the £30,000 threshold, the employer would also have to pay to HMRC employer's National Insurance contributions on the same amount. However, no employee's National Insurance contribution would be due on the sum.

This is the government's second move in as many years to increase its tax take from employment termination payments. In April 2018, the government introduced the concept of 'Post Employment Notice Pay' which prevents employers and employees from avoiding paying tax on sums they would have earned had the employee worked their notice in full.

These changes, together with proposed changes to the 'IR35' legislation on disguised ('off-payroll') employment, is the government's attempt to plug the gaps which have seen a reduction in the amount of National Insurance being received by HMRC. ■

Jenny Hawrot
Associate, solicitor, employment law

Jenny has an extensive track record in advising businesses ranging from SMEs to multi-national organisations, on the full range of employment-related matters - including TUPE, contractual issues and defending employee relations.

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Contact

For advice on any of the issues covered in *Law News* or any other area of law, these are the people to contact in the first instance.

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