

# LEGAL NOTICES

## NATIONAL INSURANCE CONTRIBUTIONS RATES FOR 1990/1

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a lawyer

FOR employees the Lower Earnings limit (Class 1) is raised to £45.99 (up 74p). In Class 4, the self employed, the 6.3% contribution rate remains the same but the annual limits of profits between which Class 4 contributions are payable will be raised to £5,650 and £18,200 (from £5,450 and £16,900 respectively). The maximum in Class 4 will be £803.25 and the overall maximum contribution for 1990/1 will be £1,669.50.

### MOVING AN EMPLOYEE

The Inland Revenue has announced that employers may now contribute an increased amount, tax free, to the extra housing costs of an employee who has moved to a more expensive housing area. The increased maximum is £22,890 and it applied to moves which took place on or after December 1, 1989. The previous maximum of £21,210 applied to moves which took place on or after February 1, 1989.

### VAT DEFAULT SURCHARGE NOTICES

Before a default surcharge liability can arise the surcharge liability notice must be served on the tax-payer. In recent cases in front of VAT Tribunals appeals have been allowed where the tax payer has shown the notice has not been received. In one case a couple were adamant that they had never received a surcharge notice and although the Customs showed it had been posted to them the Tribunal found, on the balance of probabilities, that it had not been received by them.

It seems, however, that rather than go to the expense of sending out recorded delivery letters the Customs intend to appeal against these decisions. Alternatively they may seek a change in the legislation.

In appeals by firms who maintain that a VAT return has been posted the practice is to call the person responsible for posting the notice to give evidence on oath that it was sent on a particular day. In a recent case where the company's managing director completed the VAT return in question and put it in his secretary's post tray the day before he flew to America he could not prove that the return was posted.

The Tribunal gave him an

adjournment to try to trace the secretary. Effort to find her failed and the Tribunal therefore could not find on the balance of probabilities that the return had, in fact, been posted on time. As a result the appeal failed. In a similar case the secretary was called and gave evidence that she remembered posting the return on a particular day. In this case the appeal was allowed.

### DISCRIMINATION AGAINST JOB SEEKERS

Recruiting employees is something of a specialized art-form in itself. It is made even more complicated by the possibility that an employer is open to a suit for discrimination either sexual or racial by a disappointed applicant. As a rule it is an offence under the Race Relations act and the Sex Discrimination Acts to discriminate against people on grounds of sex, race or marital status. Not one of us likes to think we discriminate against others but it does easily happen.

There are two kinds of discrimination, direct and indirect. The first occurs when a job specification eliminates a whole category of people. 'Single men only to apply' 'No married women need apply'. These may be extreme examples but they go to show how careful an employer needs to be from the start. Do not use the word 'he' throughout an advertisement implying that only a man is really likely to be considered for the position.

Of course, the reverse may be true. In one of the first discrimination cases brought a man won compensation when after applying for a job as a telephonist he was told only women need apply. Applicants must be treated on merit and stereotyping must be avoided. It is all too easy to fall into the trap of thinking that navvies are men and typists are women.

Indirect discrimination occurs when for all practical purposes a group is eliminated. "only people over 6 feet tall need apply" effectively rules out all women. Of course, if a job really does require six footers that is another matter.

They must, however, be fairly few and far between. Discrimination is also permitted in certain circumstances such as a job which is to be held by a married couple or, where it is an essential part of the work that the employee mixes with

members of the other sex in a state of undress.

Permitted discrimination on racial grounds is even more restricted. One example would be where a white person wished to work as a waiter in an Indian or Chinese restaurant. He would not be able to claim he was discriminated against. It might, however, be very different if he wanted to be a cook and could show he had all the necessary qualifications.

He (or she) would almost certainly be successful if he merely wished to be a washer-up. For most businesses, however, these exceptions have limited application.

### HIV POSITIVE EMPLOYEES

Sadly, an increasing problem for employers will be what should be done if an employee is diagnosed as HIV positive or is found to have full blown Aids. It is something which needs sensitive handling to be fair both to the employee in question and the rest of the staff who may be lobbying for his (or her) dismissal.

There is still a good deal of uninformed prejudice about Aids. People wrongly believe that merely by touching a person the disease may be contracted. Employers therefore need to set these groundless fears to rest.

### WHEN GREEN MEANS GOLF

THERE has, as most people will know, been a dramatic increase in interest in 'The Green Movement' and in environmental issues; but there is another 'Green' Movement which started in Scotland and has been developing at a similar rate over the past few years and according to experts will continue to expand at an even greater speed, it is, of course, golf.

A recent report from St Andrews estimates another 700 golf courses will be needed in the next ten years if the demand for the sport is to be met. This explosion of Golf Courses means staff with Greenkeeping skills and continuous up date of skills. A seminar was held at the Welsh College of Horticulture and organised by Mr Graham Wright, amenity turf lecturer at the Welsh College of Horticulture, to which over 100 greenkeepers came. The seminar was addressed by turf

As the Department of Employment guidelines emphasize if sufficient information is given about Aids then there would be less harassment in the workplace. Employers should almost as a matter of course provide information to their employees and point out that in most jobs there is little or no risk of becoming infected.

But what is to be done with an employee who is unwilling to work alongside a colleague or starts spreading gossip and rumour? As to the first an employee is required to obey reasonable instructions and therefore may him (or himself) be in breach of contract.

As to spreading rumours, in a case in the relatively early days of Aids, two law centre workers were dismissed for suggesting that because a new worker at the Centre was gay he might introduce Aids into work. The tribunal upheld the dismissal.

But most employees are reasonable. Prejudice arises out of fear more often than from malice. If an employee raises the matter he, or she, should be asked to have a word with a union representative, a representative of the health and safety unit or someone from the management.

By education and explanation the whole problem is one which can be solved even before it has begun.

experts from the Sports Turf Research Institute, Mr J. Peris, assistant director S.T.R.I. who was brought up in Wales and educated at Bangor, spoke on maintenance of tees, fairways and bunkers.

The Welsh College has been establishing itself as a centre for Greenkeeping with strong support from the Welsh Golf Union, and many careers will start with training at Northop over the next few years.

A meeting has been arranged for April 10 at the Welsh College of Horticulture, Northop inviting all North Wales Greenkeepers. It is hoped that a North Wales Section of BIGGA will be formed on the day and if there are any greenkeepers who have not already received an invitation from Headquarters but would like to attend please ring 03473 581 for further details.

DAVID GOLDING