

# Book reviews

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## **Tax planning for farm and land diversification, 3<sup>rd</sup> edition**

Edited by Julie Butler FCA

**Paperback. Price £95**

**ISBN: 9781845924850**

**Available from Bloomsbury Professional (see above).**

This leading title has been extensively revised to incorporate the many changes in agricultural tax planning since the previous edition. New and revised material includes: CGT reforms; change from business asset taper relief to entrepreneurs' relief; move away from production-based subsidies to area-based subsidies; Single Farm Payment and the agricultural reviews; biodiversity and farm gate; behaviour-based penalty system; HMRC scrutiny of diversified businesses; updated coverage of trust taxation; Planning Guidance changes; the Government's new "localism" agenda.