

Ask Horse & Hound

Our H&H guest experts answer your queries

YOUR
QUERIES
SOLVED



Some hunt kennels operate a carcass removal service

What disposal options are available when my horse dies?

My horse is now 25, and is showing the signs of ageing. What will happen when he is put down and what are the "disposal" options when a horse dies?

KDM, Carmarthenshire

THERE are several options in terms of disposal of your horse. Your vet can give you details of local hunt kennels — who will operate a carcass removal service, for a charge — or contacts for your local abattoir. There are also a growing number of animal incinerator operators, whose details you can find in *Yellow Pages* or from Defra.

If choosing the cremation route, it would be a good idea to source a reputable local animal

cremation company in advance — although some companies will come at short notice, and even collect at night.

Look online for different companies and compare their costs; if you find one you like, you may even want to create a pre-payment plan, to spread out the cost, which may run into hundreds of pounds. Seek personal recommendation — you can't put a price on a discreet and sensitive service.

For anyone considering burying their horse at home, pets' bodies are subject to European and domestic waste controls. Burial of a pet by a private owner on their own land is allowed, provided the burial does not pose health risks; the horse's vet should be consulted on this matter. The local authority and Environment Agency must be contacted before burial to check no environmental risks are posed and to authorise burial.

If your horse is put down at the vets, make sure you discuss with the practice how you'd like the animal's body disposed of.

Seek a recommendation — you can't put a price on a sensitive service

Advice for anyone considering a cremation company

INFORMATION
Defra
www.defra.gov.uk

Can I reclaim VAT on my yard's improvements?

I am about to convert a tumbledown farm building into a small equestrian livery property; planning permission has been obtained. Can I claim back the VAT that has been and will be paid on the improvements? I am proposing to let out the livery yard.

MA, Hants

VAT paid for on improvements is classed as "input" VAT, which refers to VAT a company is charged when it makes purchases. Input VAT can be reclaimed by a VAT-registered individual on any non-residential (business) building at any time, according to Julie Butler of Hampshire Chartered Accountants, Butler & Co.

"However, this is provided you make an 'opt to tax'," Julie said. "When you opt to tax, it means you will be entitled to input VAT deduction; in addition, the rent you charge the tenant will have to have 'output' VAT added to it — VAT which your company charges on items sold.

"Also, the opt to tax cannot be revoked for 20 years once made, so if you sell the building at any time before 2029, you will have to charge VAT on the sale."

According to Julie, the tenant of your yard will probably not charge VAT on the liveries, as the majority of livery

services are exempt under the Business Brief 21/2001.

"The VAT on the rent could therefore be a disadvantage to your tenant, given that the rent you charge them will have output VAT added to it," she said. "The answer is therefore to look at what lies ahead now, and do the maths.

"There could be a VAT disadvantage in the long run. Although if the tenant was, for example, a racehorse trainer whose owners could claim back the VAT, there would not be such a problem. Discussions must therefore take place with the tenant as to their plans in the future, and it is worth doing forward projections." **H&H**

INFORMATION

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Ask Us?

Send your equine related questions to
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Do the VAT maths before making improvements on your yard