



Tax Planning for Farm and Land Diversification, 4th Edition

By Julie Butler

Includes important legislative changes and new cases.

Tax Planning for Farm and Land Diversification is an invaluable title written from a practical, hands-on point of view that explores the current trend to diversify away from pure food production, and the turn toward alternative land use for the purpose of profitable enterprise.

How this title can help

- Will aid in complex tax considerations and decisions needed around "death, development and dispute"
- Details numerous tribunal cases since the last edition was published
- With the change in the farming grant system to the Basic Payment Scheme together with farming and alternative land use constantly being used as a "political football", there is a constant need to understand the tax implications of change for those in the farming industry. Being up-to-date minimises the chance of making an expensive mistake

Key features

- Protecting inheritance tax reliefs against the background of increased diversification and the "investment line"
- Explaining the problems of letting farmland and property, including furnished holiday accommodation

- Preserving the eligibility to entrepreneurs' relief with the increasing property development opportunities
- The risk of only 50% BPR (business property relief) of non-partnership property together with the need for legal protection through the Partnership Agreement
- Highlighting recent farm legal dispute cases, eg proprietary estoppel and the impact on tax protection, eg *Ham v Ham* and *Davies v Davies*
- Tax planning around farm succession together with the consideration of legal protection
- With high values and complex tax considerations looking at the potential for claims under negligence in the context of *Mehjoo v Harben Barke*

With the ever changing landscape of the farming industry and the difficult decisions that need to be made, **Tax Planning for Farm and Land Diversification** can help give direction and aid in decision making.

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About the author

Julie Butler FCA has been qualified for over 30 years as a chartered accountant. She is married to a farmer and owns farm and woodland herself so understands the issues of farmland and diversification at a very practical level. She has formed her own firm of chartered accountants, Butler & Co, which acts for a large amount of the farming and equine industry and lectures widely on the subjects surrounding farm diversification.



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