



# Tax Planning for Farm and Land Diversification

*Julie Butler*

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## **Tax Planning for Farm and Land Diversification** Julie Butler

This well respected title examines traditional farming and diversification in the light of tax and planning procedures. It explores the current trend to diversify away from pure food production, and the turn toward alternative land use for the purpose of profitable enterprise. It also covers forms of tax planning that are necessary to cope with the upheavals facing all those in farming communities.

This new edition picks up on a number of important legislative developments and new cases since the last edition was published in 2011 including the following:

- Loss claim restriction to 25%
- Farmhouse update ? Golding and Hanson
- The demise of the corporate partner
- More impact of Permitted Development Rights and developing buildings
- ATED and the farmhouse ? the implications of the lowering of the ATED threshold on farmhouses held in companies
- Repairs ? impact of Pratt, Hopegear and Cairnsmill cases which all address the question of whether expenditure on the farm is revenue or capital expenditure
- CAP Reform update ? movement from the Single Payment Scheme to the Basic Payment Scheme and the 'Active Farmer' criteria
- Guidance on the new permitted development rights rules that came into force in April 2014 allowing the conversion of farm buildings into up to three residential properties without going through the full planning process
- Options for farmers following moves by HMRC to deny APR in situations where farmers have not been actively involved in farming in the two years before death.
- Guidance on Associated Disposal rules for partnership advantages and achieving entrepreneurs' relief
- Importance of BPR ? analysis of the Zetland vs HMRC case
- Capital allowances and the farm buildings ~ maximising the claim AIA (Annual Investment Allowance Claim) at £500k
- Guidance on the need for robust partnership agreements with reference to Ham vs Ham

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