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farm facts 2019

farm & estate management day-to-day management & consultancy for farms, forestry, land & estates. **property agency** sale and purchase of houses & country houses, farms, land, estates, cottages, barns, smallholdings, equestrian property; lettings & management; grass & land lets; development land. **professional services** farm & rural business consultancy; Basic Payment Scheme; Stewardship schemes; landlord/tenant negotiations; diversification; rent reviews; ASTs & FBTs; partnership insurance; dispute resolution, mediation, arbitration, expert witness & advocacy; telecoms, compulsory purchase, pipeline and easement claims, & wayleaves. **renewables** anaerobic digestion; energy crops; biomass/estate heating; hydropower; income from renewables; on-shore wind & solar. **farm quota** entitlements; water abstraction licences; carbon trading, credits & emissions allowances. **planning & development** advice & applications; agricultural need assessments; appeals; design & drawings; development & development land advice. **valuations** surveys and valuations for property, IHT, CGT & probate. **sporting** sporting agency & licences.



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AGRICULTURE BILL (AB) 2017-19 An enabling Act to authorise expenditure for certain agricultural and other purposes including: direct payments during an agricultural transition period following UK's departure from the EU; acquisition and use of information connected with food supply chains; power to respond to exceptional agricultural market conditions; power to modify retained direct EU legislation relating to agricultural and rural development payments and public market intervention and private storage aid; to make marketing standards and classification of carcasses; to recognise associations of agricultural producers which may benefit from certain competition law exemptions; to make regulations about contracts for the purchase of agricultural products and securing compliance with the WTO Agreement on Agriculture. Expected to receive Royal Assent in 2019. As of 10.12.18 the Scottish Government has declined to take powers under the Bill & has reserved the right to produce a Scottish Agriculture Bill.

ENVIRONMENTAL LAND MANAGEMENT SCHEME (ELMS) IN ENGLAND A Scheme to be introduced, subject to AB being given Royal Assent, incorporating elements of both Pillars 1 & 2 of the CAP which will pay for (but not limited to) "public goods" such as: *managing land/water in environmentally friendly way; provision of/supporting public access & understanding of the environment; management of natural and cultural heritage assets; mitigating climate change; prevention/reduction of environmental hazards; improvements in soil/plant health; protecting/improving health & welfare of livestock.* BPS to be reduced over a 'transitional period' of 7 years from 2021, with potential for payments to be 'de-linked' from the land (i.e. one-off or multiple payments) with no need to farm, & based on a reference period TBC. Full launch of ELMS expected by 2025 with trials 2021-2024.

THE BASIC PAYMENT SCHEME (BPS) IN ENGLAND BPS Eligible Land Agricultural area suitable for an agricultural activity (i.e. producing, rearing or growing agricultural products etc., or keeping land clear of dense scrub) ● **Entitlement Transfers** BPS entitlements (that have met usage rules) can be transferred or leased to businesses registered with the RPA ● **Entitlement Usage** Once every 2 years all of a claimants' entitlements must be activated in a single year ● **Minimum Claim** 5 ha ● **2018 English Entitlement Payment Values** (subject to exchange rate of £0.89281) Non-SDA BPS Value (BPSV) £161.93, Greening Value (GV) £69.75, Total Entitlement Value (EV) £231.68; SDA BPSV £160.70, GV £69.22, EV £229.92; SDA Moorland BPSV £43.83, GV £18.87, EV £62.70. 2018 BPS payments above £2,000 (£1,785.62) subject to Financial Discipline Mechanism reduction of 1.411917% ● **Capping Payments** (excluding Greening & any Young Farmer top-up) >£150k (£133,922 in 2018) reduced by 5% ● **National Reserve Allocation** RPA allocate new entitlements to match 'naked' eligible area on a successful Young/New Farmer application. Young Farmer is ≤40 years old in application year, in control (i.e. >50% of the shares/votes) of farm business & took control in previous 5 years. New Farmer must be in control of >50% of business which started an agricultural activity in 2015 or later & was not in control of any farming activity in previous 5 years ● **Young Farmer Payment** Annual 25% top-up payment (excluding Greening) on ≤90 entitlements up to 5 years after taking control of business ● **Dual Use** One party claiming BPS & another claiming under an agri-environment scheme on the same land allowed if BPS claimant has the land 'at their disposal', agri-environment scheme claimant has 'management control' of the land & these arrangements are set out in writing ● **Greening** Claimants must meet appropriate greening measures (see below) on all eligible area, not just on land claimed on.

BPS GREENING MEASURES IN ENGLAND At time of writing BPS 2019 will follow 2018 rules ● **Permanent Grassland (PG)** If PG falls below 95% of set level, PG may have to be re-instated ● **Crop Diversification** 2 crops required if 10-30ha of arable land (1 crop not >75% of arable land); 3 crops required if >30ha of arable land (1 crop not >75% & 2 combined not >95% of arable land). Arable land also includes fallow & temporary grassland. Fallow land, spring & winter crops count as separate crops. "Cropping period" is from 1.5.19-30.6.19 (crops harvested before 30th June if stubble or other crop residue remains are acceptable). Can include small areas (<0.01 ha) of different crops grown next to each other as 'mixed crops' ● **Ecological Focus Area (EFA)** >15ha of arable land must have equivalent of 5% of arable area as EFA. EFA options: *Fallow* No crop production or grazing 1.1.19-30.6.19, min width 2m, grass & wild bird seed & nectar mixes can be sown, herbicides & cultivation to control weeds not permitted, 1m² = 1m² of EFA. *Hedges* One side must be adjacent to, or within 5m of, arable land, both sides to be at claimant's disposal (if only one side is at their disposal & adjacent to arable land, ½ hedge counts), any width or height, ≥20m, can include gaps if <20m. 1 linear metre = 10m² of EFA (5m² if half). Trees in a line defined as a hedge. *Buffer strips* ≥1m: Must be next to, or within 5m of, arable land. Must be next to watercourse or parallel with & on a slope to a watercourse. No production permitted but grazing & cutting is allowed if buffer strip 'distinguishable from adjacent agricultural land'. 1 linear metre = 9m² of EFA. Buffer strips also include field margins. *Nitrogen fixing crops* ≥0.01ha: Must be present from 1.5.19-30.6.19. 1m²=1m² of EFA. *Catch crops/cover crops* Catch crops must be established by 20.8.19 & retained until 14.10.19. Cover crops must be established by 1.10.19 & retained until 15.1.20, & must be mix of species including one cereal & one non-cereal (i.e. barley, oats, rye, mustard, vetch, phacelia, lucerne & oilseed radish). Grass/leguminous crops can be used if under-sown in previous crop, 1m² = 0.3m² of EFA. *Plant Protection Products Banned* on EFA fallow land, catch & cover crops or nitrogen-fixing crops ●

Exemptions *Greening exemption* Land certified organic or in conversion by an accredited body. *Crop Diversification exemptions* If >75% eligible area is PG/temporary grass &/or used for the cultivation of crops grown in water. If >75% arable land is fallow &/or temporary grass &/or leguminous crops. If >50% arable area declared was not declared in previous year & 100% arable area is a different crop to previous year. *EFA exemption* If >75% arable area is temporary grass &/or fallow &/or leguminous crops. If ≥75% of eligible land is permanent &/or temporary grassland &/or used for the cultivation of crops grown in water.

GRASSLAND NITROGEN LIMITS WITHIN NVZs & STEWARDSHIP NVZs *Livestock manure* 170kg N/ha/yr (*Derogation:* Farms with grazing livestock [not veal calves, pigs or poultry] where ≥80% of area is grass may work to 250kg N/ha with certain conditions, including a successful annual application. Provisional 2020 application window 1.10.19–31.12.19). *Other organic manure* 250kg N/ha in a 12-month period (excluding manure deposited by grazing animals). *Transitional Arrangements* If land was in an NVZ for the first time in 2017, full compliance required from 31.7.19 ● **Countryside Stewardship** *Permanent Non-SDA & SDA* grassland with very low inputs When a parcel is cut for hay/silage/grazed, can apply ≤12T of FYM/ha, or fertiliser at 9kg N/ha, 23kg P/ha & 83 kg K/ha.

ENTITLEMENT TRADING 2019 English BPS Entitlement Sale Price at 31.12.18 *Non-SDA* £165+VAT/ha; *SDA* £200+VAT/ha; *SDA-Moorland, Wales, Scotland & Northern Ireland* No figures available at time of writing ● **2018 UK BPS Entitlement Average Sale Price** *English Non-SDA* £127/ha (Non-VAT £138); *SDA* £191/ha (Non-VAT £210); *SDA-Moorland* £65/ha. *Scottish* R1 Av. multiplier of 1.4 x BPS payment (excl. greening); R2: Av. Multiplier of 1.29 x BPS payment (excl. greening). *Welsh* Av. Multiplier of 0.85 x BPS payment (excl. greening). *N. Irish* Multipliers varied between 1-1.5 x face value depending on whether high or low value historic element to payment (high value entitlements achieving higher multipliers).

CROSS COMPLIANCE 2019 Cross Compliance Guidance - no change from 2018 Guidance.

RURAL DEVELOPMENT PROGRAMME (RDPE) SCHEMES IN ENGLAND Brexit UK Government has guaranteed funding post-Brexit if grants agreed & signed before departure from EU, subject to projects being 'good value for money' & in line with UK strategic priorities ● **Environmental Stewardship (ES)** (ELLS/HLS) Existing agreement holders to submit a claim by 15.5.19 to receive payment. Existing options can be used to meet EFA under BPS ● **Countryside Stewardship Scheme (CS)** Incorporates elements of past ES schemes plus English Woodland Grants & Catchment Sensitive Farming Grants. Four tiers in CS scheme: Higher Tier, Mid Tier, Wildlife Offers & Capital Grants ● **Higher Tier (HT)** Suitable for environmentally significant sites; awarded on competitive basis; widest range of options (some only available in HT), e.g. habitat restoration. *Feasibility Studies* Funds to assess potential success of a project to aid HT application. ● **Mid Tier (MT)** Focuses on reducing diffuse water pollution & improving farmed environments for farmland birds & pollinators; awarded on competitive basis. 138 options & capital items: e.g. *Winter Bird Food* £640/ha; *Take small areas out of management* £365/ha; *Hedgerow management* one side £8/100m, both sides £16/100m; *Buffer strip on cultivated land* 4-6m £353/ha; *Hedgerow laying* £9.40/m ● **Wildlife Offers** Four non-competitive schemes – Arable Offer, Lowland Grazing Offer, Upland Offer & Mixed Farming Offer ● **Capital Grants** Stand-alone grants for: *Hedgerows & Boundaries* restoration & improvement of hedges & stone walls (≤10k); *Water Capital Grants* 45 capital items available to reduce diffuse water pollution ≤£10k per holding); *Facilitation Fund* Facilitates 'landscape-scale' CSS agreements. Currently closed. ● **2019 Application windows** *Facilitation Fund* TBC; *Hedges & Boundaries* 18th Feb - 3rd May; *Woodland Creation* open all year; *Mid Tier Water Capital Grants* 18th Feb - 31st Jul; *Woodland Management Plan & Woodland Tree Health* open all year. *Woodland Creation* Funding for woodland creation is open all year round and offers: *Supply & Plant Trees (TE4)*, grant of £1.28/tree (≤£6,800/ha) to supply, plant, weed & protect; and *Woodland Creation Maintenance (WD1)* Higher Tier option, £200/ha/yr over 10-year agreement - can be used in conjunction with TE4 ● **LEADER** Applications to Local Action Groups for supporting micro/small businesses & farm diversification, boosting rural tourism, increasing farm & forestry productivity, providing rural services & providing cultural & heritage activities.

FORESTRY 5-Year Net Establishment Cost *Broadleaves* £5,988/ha; *Conifers* £5,060/ha ● **Guards Spirals & canes** (750mm) £40-45/100. *Plastic tubes* (1,200mm) £140-190/100. *Stakes* £75-100/100 ● **New Planting Grants** see CSS Woodland Creation above.

FARM PRICES & RENTS – ENGLAND AND WALES Sales *Including residential component* £10,200/acre; *English bare arable land* £8,586/acre; *English bare pasture land* £6,497/acre ● **Average AHA Rent** bare land *Arable* £76/acre; *Pasture* £57/acre ● **Average FBT Rent** bare land without entitlements *Arable* £144/acre; *Pasture* £93/acre.

SPORTING RATES *Annual Rents* *Wildfowling & rough shooting with limited sporting potential* £0.50-2.00/acre; *With good topography & woodlands* £5-10/acre (excl. cover crop payments). Exceptional sites may achieve double these figures. *Coarse fishing lakes* £300-1,000/acre; *Trout fishing lakes let to an angling club* £200-600/acre ● **Daily Rates** (ex. VAT) *Driven pheasants* £20-32/bird; *Driven partridge* £22-30/brace; *Duck* £18-22/bird; *Driven grouse* £120-180/brace; *Walked-up grouse* £80-

120/brace; Coarse fishing (lake) E4-12/day; Trout (lake) E20-50/day • **Poult to Shot** Cost of a pheasant E20-25/bird shot • **Annual Fishing Licence** England, Wales & parts of Scotland: Trout and coarse 2-rod E30; Trout and coarse 3-rod E45; Salmon and sea trout E82.

LABOUR National Minimum Wage: 2018 (From Apr 2019) Apprentice E3.70/hr (E3.90); <18 E4.20/hr (E4.35); 18-20yrs E5.90/hr (E6.15); 21-24yrs E7.38/hr (E7.70); >25 E7.83/hr (E8.21) (National Living Wage) • **Agricultural Wage Order** Workers employed before rules changed on 1.10.13 still have right to Agricultural Minimum Wage if it says so in their contract. Agricultural workers in Wales must be paid at least Agricultural Minimum Wage, or National Minimum Wage if that's higher. Agricultural Minimum Wage depends on worker's job grade and category as listed on www.gov.uk. • **Arable Standard Man Days (SMDs) per ha** Wheat & Barley 1.15 (straw ploughed in) & 1.75 (with straw harvested); OSR 1.00 (Spring) & 1.10 (Winter); Field Beans 0.95 (Spring) & 0.90 (Winter); Potatoes early 5.50 (exc. casual harvest labour) & maincrop 9.25 (exc. casual harvest labour); Silage 1 cut 1.60, & 2 cuts 2.80 (reseeding + 0.60) • **Livestock SMDs per head** Dairy cows 4.00; Bulls 3.50; 18-month beef 1.60; Rams 0.50; Ewes (lowland) 0.50; Ewes (upland) 0.45; Winter finishing store lambs 0.30 • **SMDs per person per annum** 275.

FARM BUILDINGS AND DRAINAGE Dutch Barn Timber frame, roofed, hard-core floor E75/m² • **General Purpose Portal Frame Building** Steel or concrete frame, roofed & clad on gable ends, rainwater goods, electrics, no walls, hard-core floor, 4.8m-6m eaves E115-130/m². Total for complete enclosed building E210m² • **Cattle Cubicle Housing** Portal frame, including cubicles & all internal services with feed stances & slats E2,520/head • **On-floor Grain Store** Portal-framed building, walling to 3m & no drying facilities E110-130/m²; with drying facilities, ducts & below ground laterals E240-270/m²; Thrust panel walls 2.5-3m E225-275/m • **Field Drainage** E1,500-£2,500/ha or £2,500-£3,500/ha with permeable backfill.

FARM MAINTENANCE Fencing Post & 4-rail fence (post every 1.8m) E15-21/m; Deer fencing (round posts every 5m, 1.9m high) E9-13/m; Stock fencing (round posts every 3m, medium gauge pig netting, 2 strands barbed wire) E6.50-9/m; Rabbit fencing (lightweight post every 8m, 1m high) E5-7.50/m; Permanent electric fencing E4-6/m • **Fencing Materials** Traditional wooden gate 3.3-4.2m E85-100; Galvanised Tubular steel gate 3m E110-160; Posts E2-5; Strainer posts E10-15; Strainer struts E7-10 • **Stone Walling** 1.25m high E75-110/m² (excl. materials) • **Ditching** cleaning out E2.40-4.80/m • **JCB Hire** including operator, fuel & transport to site E26/hr • **Flail Hedge Cutting** E40-50/hr • **Hedge Laying** E14-18/m.

ENERGY EFFICIENCY REGULATIONS & LET PROPERTY From April 2018 All private domestic & non-domestic properties must have min EPC rating of E before granting a new tenancy (including renewals). Exemptions may be available. Green Deal finance is available • **April 2020** Min E EPC requirement will apply to all private rented properties (including already occupied properties) in the domestic sector • **April 2023** The E EPC requirement will apply to all non-domestic properties (including already occupied properties) • **Financial Penalties** apply for non-compliance.

RECENT NOTABLE CASES IN THE AGRICULTURE & PROPERTY INDUSTRIES **Proprietary Estoppel** - Gee v Gee & Another [2018] EWHC 1393 (Ch), [2018] All ER (D) 58 (Jun); James v James [2018] EWHC 43 (Ch); Habberfield v Habberfield [2018] EWHC 317 (Ch)

TAX Income Tax Standard Personal Allowance E11,850 for 2018-19, E12,500 for 2019-20 (E1 withdrawn for every E2 of net income >E100k); Rates & levels 0% on <E11,850, 20% on E11,851-46,350 (basic), 40% on E46,351-150k (higher), 45% on >E150k (additional). Tax on Dividends 0% on first E2,000 in tax year; 7.5% on dividends (up to £34.5k) over allowance if basic rate tax payer, 32.5% for higher rate tax payer (E34,501-150k), and 38.1% for additional rate tax payer (>E150k). **Landlords Relief** Tax relief on landlord's finance costs (i.e. mortgage payments) is being phased out over 4 years to 2020. From 2019-20 25% of costs deductible; from 2020-21 onwards all financing costs incurred will be given only basic rate reduction. Relief remains on capital expenditure • **Capital Gains Tax Individuals** 10% (on unused part of individual's basic rate band) and 18% on residential property; or 20% (if any part of income is chargeable to higher rate income tax) and 28% on residential property. **Trustees** 20% (and 28% on residential property) • **CGT Personal Allowances Individuals** E11,700 (rises to E12k on 5.4.19). **Trusts** E5,850 (rises to E6k on 5.4.19) • **CGT Reliefs Private Residence Relief** Gains on sole or main residence (with grounds up to a max of 0.5ha) are exempt. **Roll-over Relief** Defers tax on disposal of certain business assets where receipts are reinvested in other qualifying assets 1 year before to 3 years after disposal. **Entrepreneurs' Relief** Business owners only charged 10% CGT on any gain following material disposal of relevant business assets. **Gift Hold-over Relief** Exempts a business from paying tax if giving away business assets • **Inheritance Tax 2018/19** 40% above threshold of E325k. Couples can combine allowance. **Main Residence Nil-Rate Band** Additional IHT relief on top of E325k threshold for dwelling passed on death to direct descendants of deceased. Applies for deaths after 6.4.17 & is E150k for 2019/20, E175k from 2020/21. **Exempted Gifts** No IHT on: Spouse/civil partner transfer of any size; E3k 'annual exemption' plus wedding or civil ceremony gifts of up to E1k per person (E2.5k for a grandchild or great-grandchild, E5k for a child); normal gifts out of income e.g. Christmas or birthday presents (but must be able to maintain

standard of living after making the gift); payments to help with another person's living costs e.g. elderly relative or child under 18; gifts to charities and political parties; small annual gifts (max E250) out of normal income. **Taper Relief** Reduction of IHT payable on gifts on a sliding scale from 40% chargeable <3 yrs to 0% >7 yrs between the gift and death. **Agricultural Property Relief (APR)** 100% relief on agricultural land and property for >2 year's ownership if owner occupied, or >7 year's ownership (& agricultural occupation) if let out, 50% of agricultural value for agreements pre-1.9.95. **Business Property Relief (BPR)** Business assets of a farming enterprise which do not qualify for APR may qualify for BPR, which is 50% or 100% dependent on asset. Business must have been owned ≥2 years. BPS entitlements qualify for BPR. • **Stamp Duty Land Tax (SDLT)** Rates & thresholds payable in UK (not Scotland) by purchaser: *First-time buyers* pay no SDLT on the first E300k for properties worth ≤E500k and 5% on the portion between E300k-500k; *Sole residential (charged in bands)* 0% for up to E125k; 2% on >E125k-250k; 5% on >E250k-925k; 10% on >E925k-1.5m; 12% on >E1.5m. Additional 3% usually due when buying more than one residential property; *Non-residential (charged in bands)* 0% on <E150k; 2% on E150k-250k; 5% on >E250k; *Leasehold residential* (calculated on total rent over life of lease i.e. 'Net Present Value' [NPV] for new leases) 0% on the first E125k; 1% on part >E125k-E5m; 2% on part >E5m. *Leasehold non-residential (existing leases)* 0% on first E125k of purchase price; 2% on E125k-E250k, 5% >E250k-E925k, 10% >E925k-E1.5m & 12% >E1.5m. Must also pay SDLT on NPV 0% on up to E150k, 1% on >E150k to E5m, 2% >E5m • **Capital Allowances** 1.1-19.31.20 businesses receive temporary 2-year increase in Annual Investment Allowance (AIA) of E1m of eligible expenditure per year (reduced pro rata for a part-year). Thereafter AIA reverts to E200k per year. Other capital allowances available for purchasing equipment, plant & machinery & business vehicles, also for renovating business premises in disadvantaged areas, extracting minerals, research & development, and dredging.

PLANNING The Town and Country Planning (General Permitted Development) (England) (Amendment) Order 2018: Class A Maximum building area for new agricultural building 1,000m². Class Q allows conversion of up to 3 homes, >100m² & with total floor space of 465m²; or conversion to up to 5 homes each <100m²; or conversion to up to 5 homes with a mix of >100m² & <100m² homes, without exceeding max cumulative floor space of 465m². Guidance now states a building must be 'suitable for conversion'. National Planning Policy Framework (NPPF) updated to promote development of agricultural workers' dwellings where occupier is taking control of a farming business.

VAT - MAKING TAX DIGITAL From 1.4.19 it is mandatory for all VAT-registered businesses with taxable turnover above VAT threshold to use online Making Tax Digital service to keep financial records & submit VAT returns. HMRC will not process paper VAT returns after 1.4.19, or allow businesses to input VAT returns manually. All VAT registered businesses should submit returns through cloud-based versions of accounting software. A list of software suppliers who have tested software in HMRC's test environment is available at www.gov.uk/guidance/help-and-support-for-making-tax-digital.

BPS PENALTIES Obvious Errors RPA will allow one amendment of an obvious mistake from a simple check with no penalty. • **Notified Errors** RPA can be notified without penalty of an error in a submitted application at any time providing they have not already been told of non-compliances, or received warning of an inspection. • **Over-Claiming Penalty** If over-claimed area >3% of determined eligible area or ≥2 ha, RPA apply penalty of 1.5 x size of over-claim. Penalty reduced by 50% if first penalty under new rule and over-claimed area is <10% of determined eligible area. If applicant over-claims again in following year RPA will use standard rate of 1.5 for the second penalty, regardless of size of over-claim, and recover 50% reduction of previous penalty. • **Greening Penalties** Applied for not meeting crop diversification & EFA rules. If 2-crop rule breached, penalty is 2 x [amount of payment due on area of main crop >75% limit]. If 3-crop rule breached, penalty is amount of payment due on area of main crop >75% limit plus 5 x [payment due on area of two main crops >95% limit]. If EFA rules breached, penalty is 10 x payment due on equivalent area of missing EFA. • **Greening Administrative Penalties** Based on size of reduction applied to Greening Payment (GP) for non-compliance with Crop Diversification (CD), EFA &/or Environmentally Sensitive Permanent Grassland (ESPG) requirements. If area of non-compliance is <3%, or 2ha (calculated on difference between total of CD, ESPG or EFA area reductions for non-compliance with the Greening rules as a proportion of reduced determined area that GP is based on) there is no penalty. If area of non-compliance is >3% or 2 ha and <20%, area of GP is reduced by twice total non-compliance reduction (subject to penalty limitations explained below). If area of non-compliance is >20%-50%, area of GP is reduced to zero (subject to penalty limitations explained below); If area of non-compliance is >50%, area of GP is reduced to zero and a further penalty based on the [originally claimed GP] x area of penalty reduction (subject to penalty limitations explained below). For the 2018 scheme year onwards, the size of the Greening Administrative Penalty is still limited but is higher than 2017. It is divided by 4 and will not exceed 25% of the total GP due for that scheme year. • **Penalties for Non-Declaration of Land** To claim BPS all land on holding must cross comply and meet Scheme rules, whether claimed upon or not. Penalties are imposed as a % of BPS claim payment if inspectors find undeclared areas as follows: If undeclared area <3% of determined eligible area - no penalty; >3%-20% - 1%, >20%-50% - 2%, >50% - 3%. Cross Compliance breaches can also reduce BPS payment. For more information see DEFRA Guidance.

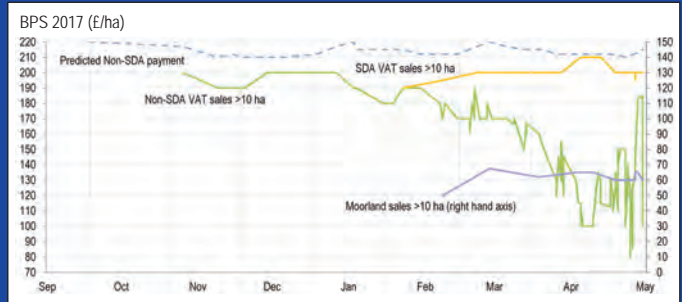
KEY DATES (subject to 2019 BPS rules & CS Guidance) **1.1.19** Start of BPS 2019 Scheme year

- Cross Compliance rules must be followed from this date
- Organic manure* can be applied to land on shallow/sandy soils from now if conditions suitable & quantity conditions adhered to
- Start of assessment of annual amount of livestock manure applied to land
- Start of Environmental Stewardship (ES) & Countryside Stewardship (CS) Higher & Mid Tier agreements
- Start of fallow period for EFA rules **15.1.19** EFA cover crops must be retained until now
- 16.1.19** Manufactured nitrogen fertilisers can be applied from this date if conditions suitable
- 31.1.19** Deadline for return of annual inventory for sheep & goats in Wales
- Pheasant & Grey Partridge seasons in N. Ireland close
- Woodcock, Golden Plover, Duck & Geese (inland) seasons close in England, Wales & Scotland – Duck & Goose (inland & below High-Water Mark (HWM) of spring tide) seasons close N. Ireland – Coot/Moorhen season closes in England, Wales & Scotland (protected in N. Ireland)
- 1.2.19** Pheasant & Partridge seasons in England, Wales & Scotland close
- Organic manure* can be applied on all soil types if conditions are suitable & quantity conditions are adhered to
- 2.2.19** Candlemas **15.2.19** End of Red, Fallow & Sika deer hind stalking season in Scotland
- 18.2.19** CS Higher & Mid Tier agreement, Wildlife Offers, hedgerow/boundary grant application period opens
- 20.2.19** Duck & Goose (below HWM) season closes in England, Wales & Scotland
- 28.2.19** End of quantity restrictions for application of organic manures*
- 1.3.19** Hedgerows & trees must not be cut & hedge banks must not be cast up from now but hedge laying & coppicing may continue
- 13.3.19** BPS application window opens
- ES/CS annual claim window opens **25.3.19** Lady Day **31.3.19** End of Red, Fallow, Roe & Sika deer hind stalking season in England, Wales & N. Ireland
- End of Roe deer doe stalking season in Scotland
- End of Chinese Water deer buck & doe stalking season in England
- Environment Agency (EA) notifies licensees to complete winter water abstraction return **1.4.19** VAT returns go digital
- Annual charge for water abstraction licences due (unless licence started/ was varied mid-season)
- Heather, bracken gorse etc. in lowland areas must not be burnt from this date
- Start of Roe deer buck stalking season in England, Wales & Scotland
- 2.4.19** Deadline for entitlement transfer applications in Scotland
- 16.4.19** Heather, bracken, gorse etc. must not be burnt from this date in upland areas
- 28.4.19** Deadline for licensees to submit winter water abstraction return
- 30.4.19** Farmers with NVZ grassland derogation must submit 'Fertiliser Accounts' to EA
- Number of 'specified' livestock kept on farm during previous year must be recorded & amount of nitrogen produced calculated and kept ready for inspection for a min. of 6 years
- Deadline for entitlement transfer applications in Wales
- End of Red, Fallow & Sika deer stag stalking season in England, Wales & N. Ireland
- End of Fallow deer stag stalking season in Scotland
- 1.5.19** Start of 'cropping period' for crop diversification rules
- Hedge-laying or coppicing must not be carried out from this date
- 2.5.19** Deadline for entitlement transfer applications in N. Ireland
- 3.5.19** CS Higher Tier & hedgerow/boundary grants application period closes
- 15.5.19** UK BPS application deadline - land must be 'at claimants' disposal' today
- BPS entitlement transfer deadline
- ES/CS annual claim deadline **20.5.19** Whit Sunday **31.5.19** Deadline for requests to be received by RPA for CS Mid Tier & Wildlife Offers application packs
- Deadline for changing BPS/CS/ES claim forms without penalty
- 10.6.19** Deadline for late submission of BPS & CS/ES annual claim
- 24.6.19** Midsummer Day **30.6.19** 2018 BPS payment window ends
- End of 'cropping period' for crop diversification rules
- End of fallow period for EFA greening rules
- 1.7.19** Start of Red & Sika deer stag stalking season in Scotland
- 31.7.19** CS Mid Tier agreement (including water capital grants claims & supporting evidence) application period closes
- 1.8.19** Lammas
- Holders of an RPA derogation may cut/trim hedgerows throughout August to sow Oilseed Rape or temporary grassland
- Start of closed period for applying organic manure* to tillage land on shallow/sandy soils, unless crops sown on/before 15th Sept
- EFA nitrogen-fixing crops can be harvested
- Start of Red, Fallow & Sika deer stag stalking season in England, Wales & N. Ireland
- Start of Fallow deer stag stalking season in Scotland
- 12.8.19** Red Grouse season opens in England, Wales, Scotland & N. Ireland
- Ptarmigan season opens in Scotland
- 20.8.19** EFA catch crops must be established & must be retained for min of 8 weeks until at least 14th Oct
- Black Grouse season opens in England (excluding Somerset, Devon & New Forest)
- Wales & Scotland **1.9.19** Hedgerows & trees can be cut & hedge-banks can be cast up from today
- Start of closed period for applying organic manure* to grassland on shallow & sandy soils
- Start of closed period for applying manufactured nitrogen fertilisers to tillage land
- Duck, Goose, Grey & Red-legged Partridge & Golden Plover season opens in UK
- Black Grouse season in Somerset, Devon & New Forest opens
- Woodcock season opens in Scotland
- 15.9.19** Start of closed period for applying manufactured nitrogen to grassland
- 16.9.19** Start of closed period for applying organic manure* to tillage land on shallow or sandy soils sown with crops on or before 15th Sept
- 29.9.19** Michaelmas
- 1.10.19** Pheasant & Woodcock season opens in England, Wales & N. Ireland
- EFA green cover crops must be established
- Heather, bracken, gorse etc. in upland areas can be burnt from this date
- Start of closed period for applying organic manure* to tillage land on soils which are not shallow/sandy – NVZ Derogation application period opens (TBC)
- 15.10.19** Start of closed period for applying organic manure* to grassland on soils which are not shallow/sandy
- 20.10.19** End of Red, Sika & Roe deer stag/buck stalking season in Scotland
- 21.10.19** Start of Red, Fallow, Roe & Sika deer hind stalking season in Scotland
- 31.10.19** End of Roe deer buck stalking season in England & Wales
- EA notifies licensees to complete summer water abstraction return **1.11.19** All Hallows
- Heather, bracken, gorse etc. in lowland areas can be burnt from this date
- Start of Red, Fallow, Roe & Sika deer hind stalking season in England, Wales & N. Ireland
- Start of Chinese Water deer buck & doe stalking season in England
- 11.11.19** Martinmas
- 28.11.19** Deadline for licensees to submit summer water abstraction return
- 30.11.19** Water abstraction licensees with two-part tariff agreements receive 2nd part charge
- 1.12.19** The annual inventory for sheep & goats must be carried out in England & a form submitted to DEFRA
- 10.12.19** All Grouse & Ptarmigan seasons close in England, Wales & Scotland
- 31.12.19** NVZ Derogation application period closes (TBC).

*with a high readily available nitrogen content

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ENGLISH ENTITLEMENTS - SALE PRICES



Prices are expressed in £/ha excluding VAT. The exchange rates and payment values used were those set for the previous Scheme Year. For historic entitlement and naked acre price graphs please see [www.townsendcharteredsurveyors.co.uk/entitlements](http://www.townsendcharteredurveyors.co.uk/entitlements) and follow the link. If you would like a formal written entitlement valuation, please contact us.



UK BPS ENTITLEMENTS USER GUIDE TOWNSEND & CLARK

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AGENCY - SALES & LETTING



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