



Register by  
4th May 2012 &  
**SAVE £100**

# FarmTaxConference

## Essential Tax Planning for Practitioners Dealing with the Taxation of Farms & Agricultural Land

### Farm Tax Conference Highlights

- Budget 2012 & Review of the Changes
- Tax Problems & Planning for Farmhouses
- Current Business Property Relief Issues for Farmers
- Equine Tax Update **NEW**
- APR & BPR for Settled Property **NEW**
- Managing the CAP Today & Tomorrow **NEW**

### Plus Interactive Panel Session:

- Hot Farm Tax Topics - Straight from the Horse's Mouth - including discussion on the cases of *Arnander & Golding*

In conjunction with  
**FarmTaxBrief**

Practical guidance on effective tax planning and the law relating to agricultural land

Subscribers receive a further  
**£50 discount**

### Expert Speaker Panel:



**Richard Williams**  
*Solicitor & Editor*  
**FARM TAX BRIEF**



**Matthew Hutton**  
*Chartered Tax Adviser*



**Jeremy Moody**  
*Secretary & Adviser*  
**CAAV**



**Adrian Baird**  
*Chief Taxation Adviser*  
**CLA**



**Chris Whitehouse**  
*Barrister*  
**5 STONE BUILDINGS**



**Julie Butler**  
*Managing Partner*  
**BUTLER & CO**



**Clive Beer**  
*Head of UK & International Mediation*  
**SAVILLS**



**Andrew Wraith**  
*Director, Agribusiness*  
**SAVILLS**



**Alan Neal**  
*Partner*  
**MFG SOLICITORS**

Organised By:



**IBC Global Conferences**  
Investing business with knowledge

Scan with  
smartphone  
QR Reader App:



Media Partner:

**Trusts&Estates**  
Practical advice on tax planning opportunities and the law



an informa business 3rd July 2012, etc-venues, Paddington London



Paper sourced  
from sustainable  
forests



Elemental  
Chlorine Free  
(ECF)

**REGISTER TODAY: Tel: +44 (0) 20 7017 7790 Fax: +44 (0) 20 7017 7824**  
Email: [kmregistration@informa.com](mailto:kmregistration@informa.com)  
For Latest Programme & To Register: [www.ibc-events.com/farntax](http://www.ibc-events.com/farntax)

09:00

### Registration & Coffee

09:30

### Welcome & Introduction from Conference Chairman



**Richard Williams, Solicitor & Editor**  
**FARM TAX BRIEF**

*Admitted as a Solicitor in 1972. He was a Taxation adviser to the Country Landowners Association from 1976 to 1982 and Chief Taxation Adviser from 1982-1986. Now in private practice, he is Editor of the Farm Tax Brief and Trusts and Estates newsletters published by Informa Publishing Group Ltd and is Chairman of the Capital Taxes Sub-Committee of the Law Society's Tax Law Committee.*

09:40

### Budget 2012 Review

**Richard Williams, Solicitor & Editor**  
**FARM TAX BRIEF**

10:20

### Managing the CAP Today & Tomorrow

- CAP today and farm structures
  - land at disposal – what does it mean?
  - grazing and cropping agreements
  - dual use – getting it right
- Impact on today of CAP reform tomorrow
  - where are we?
  - key concepts: 2011 status, active farmer, greening, capping
  - drafting



**Jeremy Moody, Secretary & Adviser**  
**CAAVS**

*Jeremy Moody has been Secretary and Adviser to the Central Association of Agricultural Valuers since 1995 and also practices as an adviser. He was retained as Policy Adviser to the Tenant Farmers Association until 1995 and was closely involved with the Agricultural Tenancies Act 1995. Among the many issues covered with the CAAV, he has been much engaged with the Single Payment Scheme during its evolution, liaising with government at all levels and has written widely on that as well as taxation, tenancy, valuation and other issues of both policy and practice. Assembly member of the European Group of Valuers' Associations (TEGoVA) where involved in drafting European Valuation Standards.*

11:00 Coffee

“Good subject coverage all in one day on specialist taxes (farms)”

**Mike Butler, OLD MILL GROUP LLP**

11:20

### Current Business Property Relief Issues for Farmers

- Identifying the ‘relevant business property’
- Avoiding ‘excepted assets’
- Applying ‘Farmer’ and ‘Seymour’
- Furnished Holiday Lettings - following Pawson
- Woodlands
- Diversification - an overview



**Matthew Hutton, Chartered Tax Adviser**

*Matthew Hutton is a non-practising solicitor who has specialised in tax for over 30 years. Having run his own consultancy until September 2000 he now devotes his professional time to lecturing and writing. Matthew is a longstanding member of the Capital Taxes Sub-Committee of the Chartered Institute of Taxation (CIOT) Technical Committee (and was its Chairman between 1997 and 1999) and belongs to both the Country Landowners and Business Association taxation subcommittee and the Stamp Taxes Practitioners Group.*

12:00

### Tax Problems & Planning for Farmhouses

- Is it a farmhouse?
- Of a character appropriate?
- Using the land – grazing, arable?
- More than one farmhouse?
- Is it used for agriculture?
- The ailing farmer?
- Agricultural value?



**Adrian Baird, Chief Taxation Adviser**

**CLA**

*Adrian Baird is the Chief Taxation Adviser to the Country Land & Business Association Limited. He was formerly a Principal Inspector of Taxes working on capital gains tax policy development. He sits on a variety of tax committees for other representative bodies, including the Consultative Tax Group of the CBI, the Taxation and Economic Committee of the Institute of Directors, and the Taxation Committee of the Historic Houses Association. He is the joint author with Matthew Hutton of Stanley: Taxation of Farmers and Landowners (Butterworths).*

12:40

### Question & Answer Panel Session with the Morning Speakers

Moderated by:

**Richard Williams, Solicitor & Editor**  
**FARM TAX BRIEF**

13:00 Lunch

14:00

### Hot Farm Tax Topics - Straight from the Horse's Mouth

- Contract Farming - Issues of Farm Management and Occupation of the House for Agricultural Purposes (Arander)
- What is Farming? (Golding)
- Laying the Ground for Future Dealings with HMRC
- Surrender & Regrants

# Conference

with the Taxation of Farms and Agricultural Land  
venues, Paddington, London

Moderated by:



**Matthew Hutton**, Chartered Tax Adviser

Panel Members:



**Clive Beer**, Head of UK & International  
Mediation  
**SAVILLS**

*Clive comes from a family farming background on Exmoor in Devon. He became a Director of Savills in 2003 and in 2007 became Chairman of Savills Rural Professional Practice for the United Kingdom. Savills rural practice covers estate agency, estate management and professional practice. Savills rural practice covers over two million acres of land under management and/or consultancy and represents the largest rural practice of any firm within the United Kingdom.*



**Andrew Wraith**, Director Agribusiness  
**SAVILLS**

*Andrew Wraith is head of agribusiness across Savills UK operation and has worked for the company since 2006. He specialises in the restructuring and management of farming and related businesses. He also manages the Savills buying group – a wholesale purchasing team – and is adviser to many crop and livestock producers. Andrew retains an involvement with his own farming business in East Yorkshire and is also a director of the Green Pea Company, a grower co-operative supplying vining peas to Birdseye*



**Alan Neal**, Partner  
**MFG SOLICITORS**

*Alan joined MFG Solicitors in 1974 and became a Partner in 1977. He specialises in finance and tax within the private client division. He qualified as a solicitor more than 35 years ago and then obtained dual qualification as a chartered tax adviser some four years later. His professional expertise extends not only to private clients, including high net worth individuals but to owner-managed businesses and the farming and agricultural community.*

15:00 Coffee

15:20

## Equine Tax Update

- Stud farming is farming for tax
- Stallion income and integrated with stud income
- APR and stud farming – the stud farmhouse
- 11 year hobby farming loss rules
- VAT and livery complexities
- VAT registration scheme for racehorse owners
- Racehorse ownership outside the scope of tax
- Sharkey v Wernher
- Tax free gambling
- BRP and general equine activities
- Proof of commerciality – the importance of the business plan



**Julie Butler FCA**, Managing Partner  
**BUTLER & CO**

*Julie founded the firm of Butler & Co in 1986 having qualified as a chartered accountant in 1980 and now has a number of offices and approximately 40 staff. In addition to her role of managing partner she specialises in all areas of pro-active tax planning. She has built up an extensive knowledge of tax issues affecting high net worth individuals including farmers, landowners and equestrian activities. Julie is married to a farmer and owns a farm herself. In a professional and practical capacity she is very aware of the need to integrate traditional farming heritage with survival by diversification.*

16:00

## APR & BPR for Settled Property

- How the reliefs apply
- The first 10 year trap
- Planning for the 10 year charge
- The significance of Featherstonehaugh
- Trustees as partners
- Using Brander



**Chris Whitehouse**, Barrister,  
**5 STONE BUILDINGS**

*Chris Whitehouse is a barrister practising at 5, Stone Buildings, Lincoln's Inn where he specialises in private client work. Nationally known as an accomplished lecturer and co-author of Dymond's Capital Taxes and Pre-owned Assets and Tax Planning Strategies, Chris is widely recognised as being at the forefront of the private client field.*

16:40

## Question and Answer Panel Session with Afternoon Speakers

Moderated by:

**Richard Williams** Solicitor & Editor  
**FARM TAX BRIEF**

17:00 Close of Conference

### Supporting Publication

**FarmTaxBrief**

Practical guidance on effective tax planning and the law relating to agricultural land

An essential resource for understanding the developments of tax planning and agricultural land law.

Visit the new website: [www.farmtaxbrief.com](http://www.farmtaxbrief.com) to request a free trial.

### Praise for IBC's Farm Tax Conference 2011

"I really enjoyed the range of speakers' expertise & the level it was pitched at"

John Thame, ELLACOTTS LLP

"The conference had very good subject coverage"

Christopher Bliss,  
RAWLINSON & HUNTER CHARTERED ACCOUNTANTS

# Farm Tax Conference 2012

3rd July 2012, etc-venues, Paddington, London

## VIP CODE

Please quote the above VIP code when registering

### FIVE EASY WAYS TO REGISTER

-  **Telephone:**  
+44 (0) 20 7017 7790  
Please remember to quote  
FKW52396
-  **Fax:**  
Complete and send this  
registration form to:  
+44 (0) 20 7017 7824
-  **Email:**  
kmregistration@informa.com

-  **Mail:**  
this completed form  
together with payment to:  
Nicola Rogers  
Informa Customer Services  
PO Box 406, West Byfleet  
Surrey KT14 6WL, UK
-  **Web:** www.ibr-events.com/farmtax

Payment should be made within 14 days of registration.  
All registrations must be paid in advance of the event.  
Your VIP code is given above.  
If there is no VIP Code, please quote FKW52396

Scan with  
smartphone  
QR Reader App: 

### HOW MUCH?

Register by 4th May 2012 & SAVE £100	Register by 1st June 2012 & SAVE £50	Register after 1st June 2012
<input type="checkbox"/> £549 + VAT @ 20% = £658.80 <b>(SAVE £100)</b>	<input type="checkbox"/> £599 + VAT @ 20% = £718.80 <b>(SAVE £50)</b>	<input type="checkbox"/> £649 + VAT @ 20% = £778.80

The VAT rate is subject to change and may differ from the advertised rate. The amount you are charged will be determined when your invoice is raised. Savings include Multiple Booking & Early Booking Discounts. All discounts are subject to approval. Please note the conference fee does not include travel or hotel accommodation costs. 50% Discount for 3rd and subsequent delegates. All discounts can only be claimed at the time of registration and multi-booking discounts cannot be combined with other discounts that may be available (apart from early booking discounts which are available to everyone).

We are happy to accept a replacement delegate for the whole event, however delegate passes cannot be split or shared between delegates under any circumstances.

### THREE EASY WAYS TO PAY

- BY CREDIT CARD** To ensure we provide the highest level of security for your credit card details we are unable to accept such payments via email or fax which ensures that these details are never stored on our network. To make payment by credit card on-line, please enter your credit card details in our secure payments website that you will use when making your booking via the event website (the event web address is near the top of the booking form). Alternatively call our customer service team on +44 (0) 20 7017 7790.
- Cheque.** Enclosed is our cheque for £ ..... in favour of Informa UK Ltd  
Please ensure that the Reference Code **FKW52396** is written on the back of the cheque
- By Bank transfer:** Full details of bank transfer options will be given with your invoice on registration.

**TERMS AND CONDITIONS:** Attendance at this conference is subject to IIR & IBC Finance Terms and Conditions at [www.informaglobalevents.com/division/finance/termsandconditions](http://www.informaglobalevents.com/division/finance/termsandconditions). Your attention is drawn in particular to clauses 6, 8 and 14 of IIR & IBC Finance Delegate Terms and Conditions which have been set out below. **Cancellation Policy:** You may cancel your registration in accordance with this Condition 6. You will receive a refund of your fees paid to IIR and IBC Finance (if any); (i) if you cancel your registration 28 days or more before the Conference, subject to an administration charge equivalent to 10% of the total amount of your fees plus VAT; or (ii) if you cancel your registration less than 28 days, but more than 14 days before the Conference, subject to an administration charge equivalent to 50% of the total amount of your fees plus VAT. IIR and IBC Finance regrets that the full amount of your fee remains payable in the event that your cancellation is 14 days or less before the Conference or if you fail to attend the Conference. All cancellations must be sent by email to [kmregistration@informa.com](mailto:kmregistration@informa.com) marked for the attention of Customer Services and must be received by IIR and IBC Finance. You acknowledge that the refund of your fees in accordance with Condition 6 is your sole remedy in respect of any cancellation of your registration by you and all other liability is expressly excluded. **Changes to the conference:** IIR and IBC Finance may (at its sole discretion) change the format, speakers, participants, content, venue location and programme or any other aspect of the Conference at any time and for any reason, whether or not due to a Force Majeure Event, in each case without liability. **Data protection:** The personal information which you provide to us will be held by us on a database. You agree that IIR and IBC Finance may share this information with other companies in the Informa group. Occasionally your details may be made available to selected third parties who wish to communicate with you offers related to your business activities. If you do not wish to receive these offers please contact the database manager. For more information about how IIR and IBC Finance use the information you provide please see our privacy policy at: <http://www.ibr-events.com/IIR-conf/PrivacyPolicy.aspx> If you do not wish your details to be available to companies in the Informa Group, or selected third parties, please contact the Database Manager, Informa UK Ltd, 29 Bressenden Place, London, SW1E 5DR, UK. Tel: +44 (0)20 7017 7077, fax: +44 (0)20 7017 7828 or email [integrity@iirtid.co.uk](mailto:integrity@iirtid.co.uk). **Incorrect Mailing:** If you are receiving multiple mailings or you would like us to change any details, or remove your name from our database, please contact the Database Manager at the above address quoting the reference number printed on the mailing label. **By completing and submitting this registration form, you confirm that you have read and understood the IIR and IBC Finance Delegate Terms and Conditions and you agree to be bound by them.**

### WHEN AND WHERE

FKW52396  
Tuesday 3rd July 2012

Venue: etc. venues - Paddington  
57 North Wharf Rd  
Paddington Basin,  
London, W2 1LA  
Tel: 020 7989 0590  
Email: [paddington@etcvenues.co.uk](mailto:paddington@etcvenues.co.uk)

Delegates are responsible for the arrangement and payment of their own travel and accommodation. IIR has arranged a special room rate at a number of hotels. If you wish to book a room, please call **Venue Search** on +44 (0) 20 8546 6166 or email [beds@venuesearch.co.uk](mailto:beds@venuesearch.co.uk) stating that you are an IIR delegate.

### PERSONAL DETAILS

**1st Delegate** Mr/Mrs/Ms

Job title/Dept

Company

Address

Telephone

Fax

Email

Nature of Business

Billing Address (if different from above address)

Yes! I would like to receive information about upcoming events by email. By giving you my email address I am giving ONLY IIR companies the permission to contact me by email

Yes! I would like to receive information about future events and services via fax  
Signature: \_\_\_\_\_

**2nd Delegate** Mr/Mrs/Ms

Job title/Dept

Company

Address

Telephone

Fax

Email

Yes! I would like to receive information about upcoming events by email. By giving you my email address I am giving ONLY IIR companies the permission to contact me by email

**3rd Delegate** Mr/Mrs/Ms

Job title/Dept

Company

Address

Telephone

Fax

Email

Yes! I would like to receive information about upcoming events by email. By giving you my email address I am giving ONLY IIR companies the permission to contact me by email

**Line Manager** Mr/Mrs/Ms

Job title/Dept

Telephone

Fax

Email

**Booking Contact** Mr/Mrs/Ms

Job title/Dept

Telephone

Fax

Email

**50% discount**

### Unable to Attend - Event Documentation

Nothing compares to being there - but you need not miss out! To order your online documentation simply tick the box, complete your details above and send the form along with payment.

**Farm Tax Conference 2012 - £199 (+ 20% VAT)**

**We regret documentation orders can only be processed on receipt of credit card details. To order hard copies please email: [kmregistration@informa.com](mailto:kmregistration@informa.com)**