

MIDDLETON®
ADVISORS

Middleton's Tax Series:
Estate Owner's Guide

Webinar | 12:00pm (GMT) - Wednesday 13th May

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Part of the [Shaw Gibbs](#) Group



CHAIRIED BY

**Juliette
Stacey**

Advisory Board



**Hollie
Byrne**

Estates &
Special Projects



**Danny
Crutchfield**

Partner

Welcome



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Agenda

The Estate & Farmland Market

Tax Essentials: Buying, Owning & Selling

Top Tips & Rules to Consider

Q&A

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The Estate & Farmland Market

Market Conditions:

- Current and historical farmland market conditions
- Stock levels: present & historical
- Market sentiment

In 2025, **more than 25%** of all arable land sales achieved values **exceeding £12,000 per acre.**

Overall land values have **risen by 9%** over the past decade.

The Estate & Farmland Market

Buyers:

- Profile of prospective buyers
- Primary motivations for purchasing farmland
- Key considerations for buyers & sellers

More than half of all purchasers in 2025 were existing farmers already operating within the industry.



Before You Buy

How will the property purchase be funded?

Consider use of property

Residential only with letting or running a farm?

Consider ownership structures

Sole trade/partnership/company/trust. Each has their pros/cons depending on the long term aim.



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While You Own

Income tax & losses

Offsetting losses against rental and trading income

ATED

Annual charge on corporate-held residential property

Use of trusts

Succession and asset protection planning



When You Sell

Rollover relief

Deferring CGT through reinvestment

60 day CGT

Reporting deadline for UK residential disposals

Sale of company vs sale of property

Different tax treatment, different outcomes





Inheritance Tax

APR/BPR

Key reliefs for agricultural and business assets

Holding assets in trust

Removing value from the estate over time


Gifts

Seven-year rule and lifetime exemptions

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Top Tips & Rules to Consider




- 1 BPR - wholly or mainly test
- 2 Gifts with reservation of benefit
- 3 Farmhouse relief for APR – character appropriate
- 4 Share discounts



Questions?



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Contact Details & Closing Statements

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Partner



An aerial photograph of a large estate, likely a university campus or a large private residence, featuring a prominent white building with a portico, surrounded by dense green trees and a large lake in the background. The image is overlaid with a semi-transparent dark blue filter.

**Thank you for
joining us**

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