



June 2014

## **UK200Agricultural Group e-bulletin**

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This e-bulletin is also circulated to the IAgSA and BIAC memberships

### **Agricultural industry to benefit from AIA increase**

According to HM Revenue and Customs (HMRC), increasing the maximum amount of qualifying expenditure that is subject to the tax relief to £500,000 will incentivise firms to increase or bring forward their capital expenditure on plant and machinery and provide a cash flow benefit that is likely to be of most help to small and medium-sized firms...

To read more about the changes to the AIA [click here](#) ...

### **Definition of 'permanent pasture' challenged in court**

Farmers are facing further uncertainty, adding to that resulting from forthcoming changes to Common Agricultural Policy (CAP) payments, as a result of a legal challenge to the definition of 'permanent pasture'.

For the definition changes [click here](#) ...

### **Lower-value property to become subject to ATED**

Under changes to the threshold, two new property value bands will be introduced.

[Click here](#) to find out what the new bandings and relief available ...

### **New On-Farm Anaerobic Digestion Fund for English farmers**

A £3 million funding scheme to help English farmers set up anaerobic digestion (AD) plants on their land has been launched.

To know more on who's eligible for the fund [click here](#) ...

## Dairy boom could trigger cash flow headaches

Figures just released show that provisional milk production for March 2014 was 135 million litres, or 12.1 per cent, higher than in March 2013. That is above the 11.87 per cent increase required to take the UK to its EU milk quota in 2014-15, triggering a super levy penalty for farmers exceeding individual quotas.

To read all of this article by Richard Barnett, of Howard Worth and Agriculture committee member [click here](#)...

UK200Agriculture Group is part of UK200Group, the UK's leading quality assured member association of independent chartered accountants and lawyers. Members of the Agriculture Group have both the necessary in depth knowledge of the sector and advisory skills to deliver the right financial planning and management to farming businesses today.

### **Disclaimer:**

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