Moore Scarrott
Rural

newsletter — issue six

Rural Outlook

IN THIS SUMMER 2026 ISSUE:

As we move further into 2026, the pace of change within UK agriculture shows little sign of slowing down. Whether it is Inheritance Tax (IHT) reform, changing tenancy legislation, diversification opportunities or the continued pressure on farm profitability, many rural businesses are having to make important long-term decisions in an increasingly complex environment.

At the same time, farming continues to demonstrate the resilience and innovation it has always been known for. Many businesses are exploring new income streams, investing in succession planning and adapting to changing regulations while continuing to produce food and manage the countryside under considerable pressure.

In this edition we have included a range of articles covering some of the issues we are most frequently discussing with clients at the moment - from Agricultural Property Relief (APR) and gifts of farmland, to VAT on diversification projects, solar leases, red diesel rules and the introduction of Making Tax Digital (MTD).

We hope this newsletter provides useful insight and prompts consideration of areas that may affect your own business or family circumstances. As always, if you have any questions arising from the articles, or would like advice tailored to your situation, please do not hesitate to contact us.

Simon Tapp ACA FCCA
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Red diesel – What you can and can't use it for

With fuel prices at an all-time high, it is important to understand the rules surrounding the use of red diesel (also known as rebated fuel).

HMRC now focuses on how the fuel is used, not simply who is using it. Red diesel can only be used when both:

- The vehicle or machine qualifies; and
- The work being done is genuinely agricultural, horticultural or forestry in nature

Being a farmer does not automatically mean red diesel is allowed for everything done on the farm.

When red diesel IS allowed

- Cultivating land and harvesting crops
- Rearing livestock (feeding, bedding, mucking out, handling)
- Spraying, spreading fertiliser and other crop treatments
- Drainage and ditching where it benefits agricultural land
- Maintaining farm tracks, fences, hedges and ditches
- Using tractors, combines, sprayers and other agricultural machinery
- Powering generators and static machinery used for farming

This also applies where an agricultural contractor is carrying out farming work for you.

Limited use on public roads

Agricultural vehicles *can* use red diesel on the road only when the journey is for farming purposes, such as:

- Moving between fields or blocks of land
- Transporting produce or livestock between parts of the farm
- Driving to collect fuel or move machinery for agricultural work

General road transport or haulage is not permitted.

Exceptional but permitted uses

HMRC also allows red diesel for certain activities carried out with agricultural vehicles, including:

- Cutting hedges and verges next to roads
- Clearing snow and gritting
- Flood clear up work that protects farmland
- Maintaining or constructing reservoirs on agricultural land
- Drainage board work where it prevents land becoming agriculturally unviable.

Heating and power

Red diesel (and other rebated fuels) may be used for:

- Heating farm buildings
- Generating power for farming operations
- Greenhouses and livestock housing

When red diesel IS NOT allowed

Red diesel must not be used for:

- Construction or groundwork not directly related to farming
- Commercial haulage or delivery work
- Holiday lets, glamping, campsites or tourism activities
- Farm shops, cafés or leisure enterprises
- Maintaining parks, gardens or recreational facilities
- General landscaping or non farming contracting work

Even if the work takes place on farmland, it is not allowed unless the purpose is agricultural.

Mixed-use warning (a common problem)

Where machinery is used for both farming and non farming activities, extra care is needed. For example:

- A tractor used for farming and for holiday accommodation maintenance
- A digger used for land drainage and building non farm properties

In these cases, red diesel may only be used for the permitted agricultural work, and clear records should be kept.

HMRC checks and penalties

HMRC has the power to:

- Test fuel in vehicles and machinery
- Assess back dated duty
- Impose penalties or seize vehicles in serious cases

Simple record keeping (what was done, when, and for what purpose) can make a big difference if questioned.

In summary:

- Do not assume red diesel is allowed just because the work is on a farm
- Be especially careful with diversification and contracting activities
- Review fuel use where machinery has mixed purposes

If you are unsure as to whether a particular job or machine qualifies, please get in touch. A quick check in advance is far better than dealing with HMRC later.

Renters' Rights Act 2025 – Key changes for landlords

The Renters' Rights Act 2025 came into force on 1 May 2026 and introduced significant changes to residential tenancies in England. This is particularly relevant for farms and estates that let out cottages either to employees or on the open market.

Since 1 May 2026 all new tenancies are known as Assured Periodic Tenancies (APTs) with all existing Assured Shorthold Tenancies (ASTs) automatically converting to APTs.

As a result, the changes apply not only to new lettings but also require action from landlords with existing tenants.

For existing ASTs with written agreements, there is no need to issue a new Tenancy Agreement, but landlords must have provided tenants with the Government's Information Sheet by 31 May 2026.

For new tenancies (from 1 May 2026) a written Statement of Terms must be provided at the outset with any existing verbal tenancies formalised with a written Statement of Terms by 31 May 2026.

Key changes under the new system

- Greater security for Tenants - 'No fault' evictions (Section 21) are abolished. Landlords must rely on specific legal grounds to regain possession, such as rent arrears, anti-social behaviour, or (in certain cases) intention to sell or occupy the property.
- No more fixed-term tenancies - All tenancies will be periodic (typically monthly rolling). Tenants must give two months' notice to leave.
- Limits on rent increases - Rent can only be increased once per year, with two months' notice, using a prescribed form. Increases must reflect market levels and may be challenged.
- Restrictions on advance rent - landlords can request a maximum of one month's rent in advance.
- Pets - tenants have the right to request a pet, and consent cannot be unreasonably refused.
- Ban on rental bidding - landlords and agents cannot invite or accept offers above the advertised rent.
- Anti-discrimination rules - new protections prevent discrimination against tenants with children or those receiving benefits.

Lettings to Farmworkers

Letting accommodation to agricultural workers requires review too. If arrangements are not structured correctly, an Assured Agricultural Occupancy (AAO) can arise, giving long-term security of tenure.

Historically, employers often used ASTs (with an Agricultural Notice) to avoid this and relied on Section 21 to regain possession. With Section 21 now abolished, this approach is no longer available.

Instead, landlords may rely on Ground 5C (end of employment), where the tenant was an employee, and the property was provided as part of their employment. In these cases, a minimum of two months' notice must be given before applying to court. Proper documentation is essential, including serving the correct notice (Form 24) before the tenancy begins.

With these changes having come into force in May 2026, landlords - particularly those in the rural sector should review their current arrangements and ensure compliance well in advance of the deadline.

Solar Farm Leases: long term tax implications every farmer should consider

With solar companies approaching land owners for land to lease for typically 30–40 years, the long term tax implications need consideration.

Annual rental payments can be substantial, predictable, and inflation linked, but these agreements can fundamentally change the Income Tax, IHT and long term succession plans of the farmer or landowner. For some farmers, the use of a limited company can save tax, but this too carries CGT and Stamp Duty Land Tax (SDLT) implications. It is therefore essential to consider the tax issues before signing a long term lease or contract.

Income Tax – rental income is NOT farming income

When farmland is leased for solar panels, the income generated is treated as property income, not trading income. Where land is held personally, rental income is taxed at the landowner's marginal Income Tax rate, which for many farmers could be 40% or more once total income exceeds £50,270.

Given the Income Tax treatment, some families choose to split ownership among family members to maximise basic rate tax bands and reduce exposure to higher rates.

Another consideration is whether to hold the land in a limited company, where profits on rental income are taxed between 19% and 25%, depending on profit level. This can create significant tax savings, but the ability to extract funds personally, usually via dividends, may reduce the overall tax benefit.

IHT implications

While Income Tax planning is important, the IHT implications on the land need to be considered.

Loss of APR

Depending on the period of ownership, farmland qualifies for APR, meaning its agricultural value is either free from IHT or qualifies for 50% APR. However, when land is taken out of agricultural use, it ceases to be considered agricultural land, and APR is lost.

No APR, what about Business Property Relief (BPR)?

BPR applies to business assets used in a trading activity. Solar leases, however, generally constitute an investment activity, not a trading one. Where solar income overtakes farming income, the entire estate may struggle to satisfy the "whole estate trading" (Balfour) principle required for BPR.

Asset Values and IHT

Whilst agricultural land could be worth £10,000 per acre for farming, this may rise to £25,000 or more once leased for solar, creating a substantial future IHT liability on death.

Furthermore, subject to qualifying conditions, land used in agriculture can be gifted with any CGT being held over, qualifying for gift relief. When taken out of agricultural use, these reliefs may not be available.

Use a company? – watch the upfront costs!

Consideration could be given to transferring solar option land into a limited company to take advantage of lower Corporation Tax rates and isolate the investment activity from the farming partnership or sole trade. This also has the advantage of enabling ownership within the wider family members. While this approach has benefits, various tax issues must be considered, including:

Capital Gains Tax (CGT)

Transferring land into a company is deemed a disposal at market value, triggering CGT. This can be significant if planning permission or a solar option agreement has already boosted the land's value.

Stamp Duty Land Tax (SDLT)

SDLT may be payable if the company assumes debt or is deemed to have provided consideration for the land. Transfers to connected companies are subject to SDLT at market value, regardless of whether money changes hands. It is possible to avoid the SDLT entirely with careful planning, subject to circumstances.

Director's Loan Account (DLA)

On incorporation, the market value of the land is usually credited to the farmer's DLA, which can later be drawn down tax free. This can be a highly effective extraction mechanism, but the upfront CGT/SDLT costs must be weighed against the future benefit.

Succession planning across 40 years

Since many solar leases can run for 30-40 years, it is recommended to consider succession at the outset. Thought should be given to transferring land to the next generation before planning permission or lease arrangements increase the value, which may help preserve APR/BPR.

A solar lease signed today may still be in effect when today's young farmers reach retirement age.

Financing kit – what you need to know

Replacing farm machinery can require significant investment. A range of finance options are available, each with different cashflow and tax implications:

Outright purchase

Capital allowances are normally available when the obligation to pay becomes unconditional, usually on delivery.

If payment is due more than four months later, relief is not available until that payment date. Contract terms should be checked carefully.

Hire purchase (HP)

HP typically involves a deposit (often around 10%) plus VAT upfront, with the balance paid by instalments over 1–7 years. Payment profiles can often be tailored to cash flow.

- Capital allowances are available on the full purchase price when the asset is brought into use
- Interest is deductible as a business expense
- VAT is usually reclaimable at the start
- The purchaser owns, maintains and insures the asset

Timing is important here - capital allowances are only available on capital payments that have not yet been made when the asset is first used. This can be relevant for off season purchases, such as combines.

Loan

A loan enables outright purchase, meaning full capital allowances are available on acquisition. Interest is tax deductible, but loans may require security and can involve arrangement fees.

Finance lease

There is usually no large upfront payment and VAT is paid with each instalment.

- The asset appears on the balance sheet, with the corresponding liability
- The business depreciates the asset for accounting purposes
- Lease payments include capital and finance elements, with the finance charge deductible for tax
- The lessor retains ownership and claims the capital allowances
- Maintenance and insurance are the responsibility of the lessee

At the end of the lease, the asset may be purchased, retained for an annual fee, or sold to a third party with proceeds refunded.

Operating lease

The asset is not owned by the business.

- Fixed rentals over a typical period of 2–5 years
- No exposure to resale value risk
- Lease payments are deductible as a business expense
- No capital allowances are available
- The asset does not appear on the balance sheet
- VAT on the lease payments is reclaimable

Maintenance packages can often be included.

Contract hire

This is a short term or seasonal rental, usually including servicing and maintenance. It can provide cost certainty without long term commitment, but agreements should be reviewed for usage limits, condition requirements and potential penalties.

Summary of tax treatment

- Outright purchase, loans and hire purchase generally allow capital allowances on the full value when the asset is delivered and brought into use
- Relief may also be available earlier if there is an unconditional contract requiring payment within four months
- Finance leases, operating leases and contract hire do not give rise to capital allowances; tax relief is obtained on the payments as they are made

When comparing finance options, always consider the total cost, interest rates and any early termination charges. Please contact us if you would like to discuss which option best suits your business and cashflow.

VAT and diversification

As farming businesses evolve and look to maximise the returns from their assets, many are looking to diversify by adding new activities alongside their core farming work.

This usually means developing tourism-related activities, but other ventures, such as storage and creating industrial units are common.

With diversification there is the need to be aware of the VAT issues that can arise. You should first consider the nature of the income from the new venture and whether VAT is payable on this income.

There are three main VAT treatments, and the key issues are whether VAT has to be charged on different sources of income and whether VAT on related expenses can be reclaimed. They are:

- Standard-rated – e.g. wool sales, contracting work, sale of machinery and holiday letting income – where 20% VAT must be charged and paid over
- Zero-rated – e.g. sales of cattle, sheep, milk, corn – where no VAT is charged but input VAT can be reclaimed on related expenses
- Exempt – e.g. rent of residential property and most land – where no VAT is charged

VAT on rental income and land use

Whilst rental income is normally exempt from VAT, there are exceptions which include car parking, storage of goods, and furnished holiday lettings, all of which are standard-rated, being liable to 20% VAT. Furthermore, a landowner can "opt to tax" land and commercial buildings so that VAT is charged on rents. The reason for doing this is to improve the recoverability of VAT on associated expenditure.

The letting of land under short-term agreements can be either a zero-rated sale of grazing or an exempt rent of land. The answer depends on how involved the landowner is in the management of the land, such as the application of fertiliser, weed control and fencing, etc.

VAT on expenses

Normally, VAT is only reclaimable if it relates to either standard-rated or zero-rated supplies (Income). A farming business making only zero-rated sales of livestock and crops can therefore claim back all the VAT on expenses.

However, if a business rents out land and cottages, then no VAT can be reclaimed unless an option to tax has been made on the land. There is, however, a relaxation to this rule, which allows a business with a small amount of exempt income to recover all the VAT on expenses, but this is a very complex area.

The key point here is to look at the nature of your customers. If both parties to a transaction are VAT registered, then one side pays over VAT to HMRC, and the other claims it back. When looking at tourism, the general public are private individuals who cannot reclaim VAT. This means there can be an advantage in undertaking this activity in a separate entity that is not VAT registered. However, this means that VAT cannot be claimed on any expenses incurred.

Caution when creating separate businesses to avoid VAT

Care needs to be taken in setting up separate entities, as HMRC may challenge the arrangement on the basis that a business has been artificially split. Therefore, all transactions between the two businesses need to be done on an arms-length basis and there needs to be clear documentary evidence and commercial rationale behind any such change in structure.

IHT planning for family farms and rural businesses

Significant changes to how IHT applies to family farms and other trading businesses came into effect from 6 April this year. While the intention was to bring more value into charge, important concessions announced in late 2025 have reduced the impact.

From 6 April 2026, 100% relief for IHT will be available to the deceased on death, on the first £2.5m of agricultural and business assets (combined). 50% relief will be available on the value of assets held in excess of this figure.

This compares to 100% relief that was previously available, subject to qualifying conditions, without limit.

These latest changes significantly improve the position for many families compared with the original proposals announced by Rachel Reeves in October 2024.

What about widows and widowers?

Those who are already widowed may have access to their deceased spouse's allowance, meaning up to £5m of assets could qualify for 100% relief.

The original announcement by Rachel Reeves would have seen widows and widowers having 100% allowance on death of £1m, with no immediate transfer between spouses. This has subsequently been increased to £2.5m per person, and is transferable to the surviving spouse on the first death, meaning £5m of 100% combined relief on the second death.

What about using a trust?

The increase in the allowance has renewed interest in trust planning. For example, a couple with good life expectancy could settle farmland on trust and double their 100% relief to £5m each and thus protect up to £10m of business assets between them, while retaining overall control.

Trusts are not suitable for everyone and require careful structuring, but they may be worth exploring for larger farms and estates.

Higher value farms and businesses

Even with the concessions, the new rules are mainly aimed at higher value assets. With sufficient planning, it may still be possible to manage IHT exposure on businesses valued at £20m or more using a mix of trusts, lifetime gifts and valuation discounts.

However, the changes do make ownership of high value, low income assets – such as farmland – less (tax) attractive in some cases and may influence long term ownership decisions. However, the commercial aspects of land ownership can be a complex matter to consider, and the tax treatment is only one aspect of influence.

What about pensions?

Holding farm or business property in a SIPP or SSAS has historically been tax efficient. However, from April 2027, assets held in pension schemes will lose favourable IHT treatment compared with trusts or direct ownership.

This is a significant and widely overlooked change. Anyone with business or farm assets inside a pension scheme should review their position well before 2027. There are a number of options to address the change, but a good time horizon is essential.

There is no single solution that works for everyone. The right approach depends on asset values, family circumstances and long term plans. What is clear is that early, thoughtful planning is now more important than ever.

If you feel these changes may affect you, seeking advice sooner rather than later can make a meaningful difference. You don't need all the answers on day one — but asking the right questions early can prevent costly misunderstandings later.

Giving assets away to save IHT

Many farming families are looking at lifetime gifts of land, farmhouses and buildings as part of succession planning. In many cases this can be done without incurring Capital Gains Tax (CGT).

However, one of the most common, and costly, mistakes in farm IHT planning remains the same as it has for decades: gifts that fail because the farmer never truly gives up the benefit.

These are known as Gifts with Reservation of Benefit (GROBs), and they have particular relevance in farming, where land, property, income and occupation are closely interlinked.

What is a GROB?

In simple terms, a gift with reservation arises where you give away an asset (such as land or a farmhouse), but you continue to benefit from it in some way, be it living in the house, or making profits from the land gifted away.

If this happens, HMRC can treat the asset as still belonging to you for IHT purposes, even though legal and beneficial ownership has changed. When you die, the asset is dragged back into your estate as if the gift had never been made.

Crucially, there is no protection from the seven-year rule while the benefit continues.

Why farming families are especially exposed

Farming businesses often make it difficult to draw clean lines between ownership and use. HMRC's guidance specifically confirms that agricultural land, buildings and farmhouses can all fall foul of the GROB rules if the donor remains involved.

What might feel like "business as usual" on a family farm can, from HMRC's perspective, amount to a continued benefit.

The most common GROB traps on farms include gifting the farmhouse while still living there. To avoid this, the occupier should pay a full market rent under a formal tenancy, with regular rent reviews and clear evidence of payment.

Another example could be where a gift of land and/or property is made to the next generation, but the transferor remains a partner and continues to draw profits, with no clear commercial rent charged by the new landowner. In this instance HMRC may argue the transferor is still enjoying the land indirectly through the business, making the gift ineffective for IHT purposes.

With careful planning, these points can be addressed in simple ways.

Are you at risk of losing IHT relief on your farm?

Subject to the new rules, there are some restrictions to Agricultural Property Relief (APR) meaning that not all of the value of a farm may qualify for relief.

APR allows qualifying agricultural assets to be passed on, free of IHT or at a reduced rate, but there may be IHT due as a result of the use of buildings and who is actually farming the land.

Changes to the scope of APR and Business Property Relief (BPR) came into force on 6 April 2026 and there are various issues to consider:

Active farmer?

If you let out land under grazing licences, are you doing enough to be considered a working farmer? If you, as the landowner, are not responsible for carrying out tasks such as applying fertiliser, controlling weeds, etc., HMRC could treat you as a passive landowner, meaning BPR is denied on any machinery or equipment held. This may also have IHT consequences for the house and buildings.

Are buildings occupied for farming purposes?

If buildings are empty, or used for storing surplus household goods, they do not qualify for APR. If the grazier uses the buildings for the purposes of agriculture, then this should qualify for APR, but should be documented in a written grass letting agreement.

Do your buildings have non-agricultural value?

APR is only given on the "agricultural value" of agricultural property. This is the value of an asset if it can only be used for agricultural purposes. Hence, farm buildings with potential for converting into residential use may qualify for APR on their agricultural value, but any hope value (uplift) may not qualify for APR. It may be possible to structure your business so that BPR can be claimed on the non-agricultural value, but this requires planning.

Farmhouse?

If HMRC can successfully argue that it is the grazier who is the working farmer, APR could be denied on your house.

To secure APR on a farmhouse, it is necessary to show that the house is used by a working farmer. In addition, the house should be of a character appropriate to the land being farmed. This can lead to a situation where the house is deemed too big for the land farmed, or where the sale of land can result in there not being enough land remaining to justify relief on the house.

IHT planning requires careful consideration if APR and BPR claims are to be made.

Accepting tipped soil or rubble? Don't ignore the tax consequences

Many farmers are approached by developers or hauliers offering soil, stone, or inert rubble for farm tracks, yard improvements or land raising – often with a payment attached. With landfill costs rising, these offers can seem attractive.

However, the tax implications are frequently misunderstood, and in some cases the risks can outweigh the benefits.

Is Tipping Income Taxable?

Generally, income received for allowing soil or rubble to be tipped on farmland is taxable.

HMRC generally treats these receipts as property income, rather than farming income, because the farmer is exploiting rights over land rather than carrying out agricultural activity.

If tipping is regular or recurring, the income will be taxable. However, if it is a one off arrangement, there may be an argument that it is a capital receipt.

For company owned farms, the same principles apply, but the income will be liable to Corporation Tax rather than Income Tax.

It is also important to note that tipping income is usually not classed as agricultural trading income, which can affect loss relief.

What about VAT?

The VAT treatment depends on how the arrangement is structured. Where a farmer charges for allowing waste to be deposited on land, this is typically treated as a licence over land, which is normally VAT exempt, unless the land has been opted to tax, whereby VAT at 20% may be chargeable on the tipping fee.

Landfill Tax?

There is also the need to consider Landfill Tax. If waste is deposited on land without the correct permit or exemption, it can be classed as an unauthorised disposal. In those circumstances Landfill Tax can be charged at the standard rate (currently over £120 per tonne in England), with penalties and interest. Furthermore, the liability can fall on the landowner, not just the person who delivered the waste.

Even where material is suitable, exceeding exemption limits or failing to comply with conditions can trigger liability.

Waste exemptions?

Most lawful tipping arrangements rely on an Environment Agency waste exemption, such as using rubble or stone for track repairs, or spreading certain materials to benefit agricultural land. These exemptions have to be registered and have strict limits on quantity and use.

What should farmers do before accepting material?

Before accepting any tipped soil, rubble or inert waste, it is recommend that you:

- Confirm what income you are receiving and how often
- Review the Income Tax and VAT treatment
- Ensure the correct waste exemption is registered
- Stay within permitted tonnage and time limits
- Keep clear written agreements and records
- Avoid informal or "cash in hand" arrangements

Tipped material can be useful and profitable, but has both tax law and environmental regulation implications. The cost of getting it wrong – particularly on Landfill Tax – can be significant.

If you are considering accepting soil, rubble or similar material, please speak to us before the first lorry arrives. A short conversation at the outset can prevent a very expensive problem later.

Making Tax Digital for Income Tax – What changed from April 2026?

Making Tax Digital (MTD) for Income Tax self-assessment came into force on 6 April 2026, affecting self-employed individuals and Landlords who have business and/or property income (not profit) of more than £50,000 per annum in total.

It is important to stress that this is based on turnover (income before expenses), not profit. Even if your taxable profit is much lower, you may still fall within the rules.

HMRC determines whether you are in scope by looking at your most recent self-assessment tax return.

What does MTD for Income Tax involve?

Under the new rules, affected taxpayers must:

Keep digital records

You must keep records of income and expenses digitally, using HMRC compatible software. Paper records and standalone spreadsheets are no longer sufficient (unless linked to approved bridging software).

Submit quarterly updates

Instead of one annual tax return, you now need to send HMRC four quarterly updates, one each quarter. These are summaries of income and expenses only – they are not tax calculations.

The first quarterly update for those in scope is due by 7 August 2026.

Make a Final Declaration

Finally, you submit a single digital declaration confirming your total income and tax liability for the year. This replaces the current self-assessment return as we know it and includes accounting and tax adjustments along with all other income (such as salary and dividends) and expenses for the year.

Are tax payment dates changing?

No. Although reporting is now quarterly, tax payment dates remain the same for most taxpayers, with payments still due by 31 January (and 31 July where payments on account apply).

Quarterly updates are designed to improve accuracy and keep records up to date – they do not create four tax bills a year.

What about the 2025/26 tax return?

This is a transition year.

Even if you are now within MTD, you still need to submit a normal self-assessment tax return for the 2025/26 tax year by 31 January 2027, alongside meeting MTD requirements for 2026/27.

What's coming next?

The rollout of MTD for Income Tax will continue over the next two years:

- From April 2027 – threshold reduces to £30,000 of income (based on 2025/26 return)
- From April 2028 – threshold reduces to £20,000 of income (based on 2026/27 return)

This means many more taxpayers will be affected in the near future.

What should you do now?

If you are within scope:

- Check that you are using MTD compatible software
- Ensure your records are kept digitally
- Prepare for your first quarterly submission deadline

MTD represents a significant shift in how Income Tax is reported, and early preparation will make compliance far smoother. Speak to us if you have concerns, or would like us to take away the pain for you.

At Moore Scarrott Rural, our team of experienced professionals is here to support you every step of the way.

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Whether you're seeking advice on tax, business structuring, or planning for the future, we're here to help.

Call 01823 282100.

You've heard from us – now we'd like to hear from you!

In the near future, we will be running a series of seminars and would appreciate your feedback to help us make these as relevant as possible.

Please email info@msrural.co.uk and let us know:

— Would you like us to keep you informed of our seminars?

— What topics would you like to see covered?

Topics currently proposed include succession planning and inheritance tax, the choice of business structure and taxation implications of diversification. We are not limited to these so do let us know if there are any others you would like to hear more about.

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