

## UK ENTITLEMENTS

W/E 22/05/18

2018 trading (Season averages)	VAT sales	Leased/naked acre letting
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English £/ha

Non-SDA	£127.17	n/a
SDA	£192.07	n/a
Moorland	£65.11	-

WELSH	0.6 - 1.0 <sup>12</sup>	50% of 2018 payment
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SCOTTISH	0.9 - 1.7 <sup>12</sup>	n/a
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NORTHERN IRISH	1.0 - 1.5 <sup>12</sup>	50% of 2018 payment
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Source: Townsend Chartered Surveyors.

**English** entitlements are flat rate. **Welsh**, **Scottish** and **Northern Irish** entitlements have different historic values moving towards a flat rate. All transfers without land are subject to VAT if the transferor is VAT registered. Non-VAT sales attract an additional 10-20% premium.

<sup>1</sup> Multiplier x face value.

<sup>2</sup> The multipliers shown are based on the value of the BPS payment excluding the greening element.

**PREDICTED ENGLISH 2018 PAYMENT/HA**  
Non-SDA = £224; SDA = £222; Moorland = £62 subject to FDM and payment adjustments  
(Based on exchange rate of: €1 = £0.88)