## UK ENTITLEMENTS

<table>
<thead>
<tr>
<th>2019 trading</th>
<th>VAT sales</th>
<th>Leased/naked acre letting</th>
</tr>
</thead>
<tbody>
<tr>
<td><strong>English £/ha</strong></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Non-SDA</td>
<td>£150-£165</td>
<td>-</td>
</tr>
<tr>
<td>SDA</td>
<td>£200-£205</td>
<td>-</td>
</tr>
<tr>
<td>Moorland</td>
<td>£65.00²</td>
<td>-</td>
</tr>
</tbody>
</table>

**WELSH**  
(2018 season av.)  
0.6 - 1.0¹²  50% of 2018 payment

**SCOTTISH**  
(2018 season av.)  
0.9 - 1.7¹²  n/a

**NORTHERN IRISH**  
(2018 season av.)  
1.0 - 1.5¹²  50% of 2018 payment

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**W/E 22/01/19**

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 often attract an additional 10-20% premium.

¹ Average multiplier (or range) over the 2018 season.

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

³ Predicted.

**PREDICTED ENGLISH 2018 PAYMENT/HA**  
Non-SDA = £228; SDA = £227; Moorland = £62 subject to FDM and payment adjustments  
(Based on RPA confirmed 2018 exchange rate of: €1 = £0.89281)