

UK ENTITLEMENTS

W/E 11/12/18

2019 trading	VAT sales	Leased/naked acre letting
English £/ha		
Non-SDA	£165.00	-
SDA	£200.00	-
Moorland	£65.00 ³	-
WELSH (2018 season av.)		
	0.6 - 1.0 ¹²	50% of 2018 payment
SCOTTISH (2018 season av.)		
	0.9 - 1.7 ¹²	n/a
NORTHERN IRISH (2018 season av.)		
	1.0 - 1.5 ¹²	50% of 2018 payment

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 = £227; SDA = £225; Moorland = £62 subject to FDM and payment adjustments
 (Based on RPA confirmed 2018 exchange rate of: €1 = £0.89281)