

Farming & Food Security



CPF

Discussion Brief 2024#4

CPF Discussion Briefs exist to stimulate debate. They do not necessarily represent the views of the Conservative Party.



Dear Colleagues,

2024#4 Farming & Food Security

For our latest consultation, we are trying out a new format, building on the survey that we conducted after the general election on Conservative Values. Our aim in doing this is to help Conservative Associations to engage more of their Members in the policymaking process by broadening access to the activities of their CPF Groups.

To participate in our survey on Farming and Food Security, please visit our Members' Hub. You will need to be signed in using your CPF profile. Group Coordinators can submit any additional thoughts arising from their Group discussions via email to CPF.papers@conservatives.com

Please submit your responses to the survey questions using the form published on the CPF website. The deadline for sending your response is Sunday 12th January 2025.

We look forward to hearing your views,

The CPF Management Team

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Setting the scene

The 2024 Autumn Budget reduced Inheritance Tax relief on combined agricultural and business assets after the first £1 million from 100 per cent to 50 per cent from April 2026.¹

The National Farmers Union (NFU) claim that ‘The Budget will add to the cost of producing food at a time when hard-pressed British farmers cannot absorb it, meaning either the supply chain or consumers will end up bearing the brunt.’²

The Country Land and Business Association (CLA) said that ‘capping agricultural property relief at £1 million could harm 70,000 UK farms, damaging family businesses and destabilising food security.’³

This survey is designed to capture your thoughts not only on the impacts of current economic proposals but also on how we can make the best use of our land—approximately 70% of which is managed by farmers—to support both rural prosperity and national resilience.⁴

Questions

Section 1: Demographic & Background Information

This section helps us understand respondents' connection to farming and agriculture-related issues.

1. How would you describe your connection to farming and agriculture?
 - Farmer
 - Agricultural business owner
 - Farm worker
 - Interested in agriculture policy
 - Consumer
 - Other (please specify): _____
2. How long have you been involved in the farming or agricultural sector?
 - Not involved
 - Less than 5 years
 - 5-10 years
 - 11-20 years
 - More than 20 years

Section 2: Awareness and Understanding of Labour’s Budget on Farming

3. How familiar are you with the recent Labour Budget presented by Rachel Reeves and its implications for the farming sector?
 - Very familiar
 - Familiar
 - Moderately familiar
 - Slightly familiar
 - Not at all familiar

4. Based on what you know, how concerned are you about the impact of Labour’s Budget on British farmers?
- Very concerned
 - Concerned
 - Moderately concerned
 - Slightly concerned
 - Not at all concerned

Section 3: Closed-Ended and Scale Questions on Key Budget Issues

The following questions focus on specific areas of concern raised by the Budget proposals.

5. Labour’s proposed tax on agricultural land could impact farming costs significantly. To what extent do you agree or disagree that this will harm the competitiveness of British farms?
- Strongly agree
 - Somewhat agree
 - Neither agree nor disagree
 - Somewhat disagree
 - Strongly disagree
6. Please indicate the extent to which you agree or disagree with the following statements about Labour’s Budget proposals:

<i>Statement</i>	<i>Strongly Agree</i>	<i>Agree</i>	<i>Neither agree nor disagree</i>	<i>Disagree</i>	<i>Strongly Disagree</i>
The Budget does not consider the unique challenges of the farming sector.	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Increased taxes on agricultural land will reduce British food production.	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
The Budget could lead to an increase in imported produce, affecting British farmers.	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
There are insufficient support measures for small and family-run farms.	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>

7. How important to you are each of the following issues affecting farmers and rural communities?

Statement	Not at all important	Slightly important	Moderately important	Important	Very important
Rural Economy	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Connectivity (Internet and Mobile)	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Farm Tax Policies	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Rural Crime	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Food Security	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Biodiversity	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Energy Security	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Farmer Wellbeing	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Watercourse Management and Flood Control	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Bird Flu and Disease Management	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>

Section 4: Open-Ended Questions for Detailed Feedback

We welcome thoughts on the following open-ended questions to gather more nuanced views.

8. What specific challenges do you foresee for British farmers if the current Budget proposals are implemented?
9. In your opinion, what alternative policies or adjustments should be made to better support the farming sector in the UK?
10. Do you have any personal experiences or examples that highlight the impact of similar tax policies on your own or nearby farms?

Section 5: Alternative Policy Preferences

11. Which of the following policy areas do you believe the Conservative Party should prioritise to better support British farmers?
(Select all that apply)
 - Reducing taxes on agricultural land
 - Increasing subsidies for sustainable farming practices
 - Providing grants or incentives for modernising farming technology
 - Expanding support for small and family-run farms
 - Strengthening protections against imports that undercut British produce
 - Other (please specify): _____

12. If the Conservative Party were to propose an alternative to Labour’s Budget, which of the following approaches would you most support?

(Select all that apply)

- Lowering land taxes to encourage British food production
- Increasing investment in sustainable and eco-friendly farming
- Providing targeted support to small-scale farms
- Enforcing stronger trade protections for British produce
- Abolishing or reforming inheritance tax
- Other (please specify): _____

Section 6: Member Sentiments and Future Engagement

This section collects additional sentiments from members and offers opportunities for ongoing engagement.

13. How confident are you that the Conservative Party can offer a better alternative to the current Budget for British farmers?

- Very confident
- Confident
- Moderately confident
- Slightly confident
- Not at all confident

14. Would you be interested in participating in further discussions or events on agriculture policy and rural support?

- Yes
- No

Section 7: Alternative Tax Policies for Agricultural Land and Inheritance

15. Please indicate the extent to which you agree with the following proposed reforms to UK agricultural inheritance and property tax policy:

<i>Proposed Policy</i>	<i>Strongly Agree</i>	<i>Agree</i>	<i>Neither agree nor disagree</i>	<i>Disagree</i>	<i>Strongly Disagree</i>
Make inheritance tax exemptions conditional on heirs continuing farming activities.	[]	[]	[]	[]	[]
Restrict inheritance tax benefits to professional farmers or family members who will maintain agricultural use.	[]	[]	[]	[]	[]
Allow tax deferrals on agricultural land inheritance to prevent forced land sales.	[]	[]	[]	[]	[]

Introduce conservation easements for tax incentives to preserve environmental value on agricultural land.	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Provide subsidies and tax incentives exclusively to active farmers, rather than non-agricultural investors.	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Abolish inheritance tax on agricultural land to protect family farms and encourage generational farming.	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Apply lower tax rates for long-term ownership of agricultural land and higher rates for shorter-term, speculative sales.	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Index inheritance tax on capital gains for agricultural land, using inflation adjustments to reflect the real value increase (not just nominal value). In cases of uncertain original asset values, use the value of the land at the time of inheritance as the starting point for indexation, or apply a government-determined deemed value.	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>

References

- ¹ What are the changes to agricultural property relief?, HM Treasury, 5 November 2024, <https://www.gov.uk/government/news/what-are-the-changes-to-agricultural-property-relief>
- ² Budget blow for British farming, says NFU, NFU, 30 October 2024, <https://www.nfuonline.com/media-centre/releases/nfu-budget-reaction/>
- ³ Farming budget hit with real terms cut and inheritance tax reliefs capped by Chancellor, CLA, 30 October 2024, <https://www.cla.org.uk/news/farming-budget-hit-with-real-terms-cut-and-inheritance-tax-reliefs-capped-by-chancellor/>
- ⁴ Farming evidence - key statistics (accessible version), DEFRA, 16 September 2024, <https://www.gov.uk/government/publications/farming-evidence-pack-a-high-level-overview-of-the-uk-agricultural-industry/farming-evidence-key-statistics-accessible-version>