

Agriculture is one of the areas of laws we have specialised in since 1931. We understand the demands and requirements placed on those operating in the rural sector. As a client, you can expect us to have a thorough understanding of farming issues and to provide seamless advice on all aspects of your business.

## Our Guarantee

- Be polite, professional and treat you fairly
- Explain clearly the steps in each case
- Tell you what the costs will be
- Keep you informed about progress regularly
- Respond promptly to your enquiries
- Tell you about any problems as soon as we are aware of them
- Ask for your feedback on our service

## Why use James McNulty & Co

Our breadth of experience and knowledge allows us to provide a diverse range of services from residential and commercial conveyancing, wills and probate to personal injury, land transfers, wind farms and all agricultural matters.

We are proud to act for a wide range of agricultural clients, including farm businesses and partnerships, family farms, tractor & machinery suppliers, marts and agricultural contractors.

We pride ourselves in our friendly, approachable manner whilst maintaining a professional practical relationship.

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SOLICITORS

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James  
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SOLICITORS

Agri-  
culture



## Agriculture

Farmers are facing many legal issues today including new tax rules, increasing regulation and compliance requirements making legal assistance all the more important. Agricultural law can be an extremely complex and problematic due to the many different aspects that it encompasses. Without proper legal advice including succession planning, these issues can lead to severe financial and personal difficulties.

## Basic Payment Scheme / Young Farmers Payment

The recent changes to the criteria to receive subsidy payments have caused some major issues of late. We can advise on the following areas:

- Active Farmer criteria
- Young Farmer Payment criteria and impact on established farm businesses
- Land Lettings / Conacre

## Purchase/ Sale / Letting of Land

We deal with land transactions on a daily basis, making us well equipped to offer you invaluable advice on all aspects of the following:

- Sale and Purchase of land
- Erection of poultry houses
- Letting arrangements i.e. Leases
- Boundary disputes & Rectifications
- Mortgages & Remortgage
- Rights of Way
- Sale of Sites / Sightlines
- Adverse Possession claims

## Retirement / Succession Planning / Inheritance Tax

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With diminished profits from traditional farming activities there is often a need to diversify your business to ensure adequate income. This can have a significant effect in regards to inheritance tax as you could lose your 100% agricultural relief on your farm land and farmhouse; failure to take account of this can cause long-term difficulties for your surviving family.

We advise farmers on how to pass assets on to the next generation in a tax-efficient way on death, retirement or sooner, by making a Will or Lifetime Transfer. Depending on your personal circumstances and the degree to which you wish to retain control or an income, we can put other structures in place to allow you to do so.

