


BUTLER'S EQUINE TAX PLANNING

3RD EDITION



JULIE BUTLER
Law Brief Publishing 

Equine Tax Planning

**Richard W. Craig, B. Paul
Husband, University of Kentucky.
Office of Continuing Legal Education**

Equine Tax Planning:

Butler's Equine Tax Planning Julie Butler, 2018-10-25 Butler's Equine Tax Planning Second Edition examines all the important tax issues relating to equestrian matters. It is a must read for all those involved in this complex industry looking at its various different areas together with a consideration of tax planning and protection against tax pitfalls. Butler's Equine Tax Planning understands the vast range of equestrian industries from stud farms, competition yards and liverys to individuals at the top of their game in polo, eventing, dressage and racing. All these have very different tax treatments and here these are explained and examined in light of recent tax legislation and decisions resulting from a number of tax tribunals over the last few years. One important issue for all new equine businesses is losses. The equestrian industry generally has high infrastructure costs and early year losses are thus not unusual. Understanding how these tax losses can be maximised against other income is therefore key. Other important areas that require tax planning are often less obvious. For example, a lot of equestrian enterprises stem from farm diversification and the alternative use of land which has a complex set of tax rules in itself. There are also tax implications associated to the development opportunities of an equestrian unit which now may arise with the Government decision to ensure there are more houses in the UK. This book captures the passion and enthusiasm for the industry and the advantages and opportunities that accompany it whilst embracing all the tax efficiencies and highlighting tax problems.

ABOUT THE AUTHOR After qualifying as a Chartered Accountant in 1980, Julie founded Butler Co in 1986. She is a farm and equine tax specialist and together with her team provides consultancy services to other accountants, land agents and solicitors on farming diversification, bloodstock and all areas of the equine world. She is the author of *Tax Planning for Farm and Land Diversification* and *Equine Tax Planning* as well as co-author of *Stanley Taxation of Farmers and Landowners*. In 2017 she became the editor of *Farm Tax Brief* and her articles are published regularly in the national accountancy and tax press. She lectures to a large variety of audiences through various organisations and to the rural community direct.

Equine Tax Planning Jon Butler, 2003-01-01 This book is a comprehensive guide to tax issues for the equine industry. It will appeal especially to the highly commercial racing and betting industries and highlights the opportunities for tax savings.

Butler's Equine Tax Planning Julie Butler, 2021-07-23 Butler's Equine Tax Planning Third Edition examines all the important tax issues relating to equestrian matters. It is a must read for all those involved in this complex industry looking at its various different areas together with a consideration of tax planning around a large number of changes and protection against tax pitfalls. Equine Tax Planning understands the vast range of equestrian industries from stud farms, competition yards and liverys to individuals at the top of their game in polo, eventing, dressage and racing. All these have very different tax treatments and here these are explained and examined in light of recent tax legislation and decisions resulting from a number of tax tribunals over the last few years, e.g. Cliff and Vigne. One important issue for all equine businesses is the tax efficiency of losses. Understanding how tax relief for these tax losses can be

maximised against other income is key Other important areas that require tax planning are often less obvious For example a lot of equestrian enterprises stem from farm diversification and the alternative use of land which has a complex set of tax rules in itself There are also tax implications associated with the development opportunities of equestrian property which may arise with the Government's continued drive to ensure there are more houses in the UK and this edition focuses on how to maximise any tax planning opportunities available Since the second edition the industry has had to cope with COVID Brexit and lockdown The farming world has also been in turmoil with subsidy changes a move towards farming for the environment and the Agriculture Act 2020 which has impacted on the equine world especially stud farms There have also been a number of tribunals on the mixed rate of Stamp Duty Land Tax All the changes have put a large focus on the pony paddock and the happy hacker with increases in horse prices and the value of equestrian properties staying strong This book captures the passion and enthusiasm for the industry and the advantages and opportunities that accompany it whilst embracing all the tax efficiencies and highlighting tax problems at an early stage Equine Tax Planning Sue Ellen Marder,1986 *Equine Tax Planning* Julie Butler,Allison Broadey,2003 This book is the only one on the market that comprehensively deals with tax issues for the equestrian industry It will appeal especially to the highly commercial racing and betting industries and highlights the opportunities for tax savings LexisNexis UK and CIMA Publishing are offering CIMA members a discount on this product Please go to www.lexisnexis.co.uk/cimapublishing to see if you qualify and to order

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Martindale-Hubbell Law Directory Martindale-Hubbell, 2002-03

Tax Planning and Preparation for Horse Owners, 1988 Leslie A. Winter, Sue Ellen Marder, 1988

The Clinical Practice of Equine-Assisted Therapy Leif Hallberg, 2017-12-06 The Clinical Practice of Equine Assisted Therapy bridges theory research and practical methods to fill a rapidly developing gap for physical occupational speech and mental health professionals interested in incorporating horses in therapy Extensively researched and citing over 300 peer reviewed journal articles it examines core issues such as terminology scope of practice competency recommendations horse care ethics and clinical practice considerations This book is an essential resource for professionals who wish to use a best practices approach to equine assisted therapy

The Equine Athlete, 1994

Taxation, 2004

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year Tax advantages or pitfalls of horse syndicates *Blackwell's Five-Minute Veterinary Practice Management Consult*
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