

資料來源：<https://www.hazlewoods.co.uk/news/solar-farms-and-tax>

**Hazlewoods**：是英國排名前 25 位的獨立業務顧問和特許會計師之一，擁有成熟的行業專業知識，在其他地方很難找到。

總結：許多土地都在尋找可長期合作的太陽能發電的合作人，但在合作前，需要思考一些稅收所帶來的影響。

### 遺產稅：

1. 當提供土地給太陽能供電商時，遺產稅（IHT）和資本利得稅（CGT）減免可能會消失不見，所以要留些農地可以放牧，讓減免可以留存。
2. 如果目前是老一輩擁有土地，則建議能夠盡早轉讓土地給下一代，否則可能會被歸認為捐贈者的遺產，而被課遺產稅。

### 資產增值稅：

1. 農業目的的土地有資格獲得遺產稅中的"農業財產減免"，但前提是必須要保留一些土地仍用於農業目的。

### 所得稅：

1. 來自太陽能農場的收入屬於財產收入，而非農業收入，好處是農場的租金收入不會受到國民保險費的影響，壞處是租金屬於投資收入，不能用於退休金繳款。

原文：

Many landowners are looking at leasing(租) land for a solar farm. Rents of around £1,000 per acre, increasing with RPI for the next 21 years, are on offer depending on when a project will be commissioned(委託). This level of return can be very attractive, but with changes expected to the Government incentives this level of return may not be available for very long.

許多土地所有者正在尋找租賃土地的太陽能發電場。根據項目投產的時間，將提供每英畝 1000 英鎊左右的租金，未來 21 年隨著 RPI 的增加而增加。這種回報水平可能非常誘人，但是隨著政府激勵措施的變化，這種回報水平可能不會長期存在。

註：RPI : Retail Price Index 零售物價指數

Many landowners are currently talking to planning consultants and potential solar park developers to assess whether such a project is right for them. However, it is essential to consider the tax implications(意義，影響) of letting land to a solar developer at an early stage, certainly before signing up to an option with the

developer or before a planning application is submitted.

許多土地所有者目前正在與規劃顧問和潛在的太陽能公園開發商進行交談，以評估該項目是否適合他們。但是，至關重要的是，在與開發商簽定選擇權之前或在提交規劃申請之前，應儘早考慮將土地出租給太陽能開發商的稅收影響。

The main implications are that with planning, the value of the land will go up considerably and when agricultural use ceases then valuable Inheritance Tax (IHT) and Capital Gains Tax (CGT) reliefs may be lost. It must be a good idea to ensure that the property is owned by the right individual(s) or trading entity **prior to**(=before) any increase in value to minimize any increased exposure to significant tax liabilities.

主要的含義是，通過規劃，土地的價值將大大提高，並且當農業使用停止時，寶貴的遺產稅（IHT）和資本利得稅（CGT）減免可能會丟失。最好在增加價值之前確保該財產歸正確的個人或交易實體所有，以最大程度地減少對重大稅收負債的敞口。

It may be possible for the landowner to retain the right to **graze sheep**(放牧) around the solar panels and to claim Single Payment. However, the developer may look to reduce the rent paid where these rights are retained. This is a complex area and specialist advice should be sought at an early stage to see whether this is feasible and to test the attitude of possible developers.

地主有可能保留在太陽能電池板附近放牧綿羊並要求一次性付款的權利。但是，在保留這些權利的情況下，開發商可能希望減少所支付的租金。這是一個複雜的領域，應儘早尋求專家建議，以查看這是否可行並測試可能的開發人員的態度。

Even more important than the tax position, is ensuring that the income stream is available to the right family members. If the solar park rental is likely to be an important part of overall income then it would be wise to think twice before giving it away(放棄前三思而後行).

比稅收狀況更重要的是確保收入流向正確的家庭成員。如果太陽能公園的租金很可能成為總收入的重要部分，那麼明智的做法是三思而後行。

## Inheritance Tax 遺產稅

The agricultural value of land that is farmed by someone generally qualifies for Agricultural Property Relief (APR) from IHT(遺產稅). If land is no longer farmed, but let to a solar developer with exclusive access, then APR will be lost. Retaining the right to graze sheep under the solar panels may mean that APR is preserved on some of the land. However, this will only give IHT relief for the agricultural value.

由某個人耕種的土地的農業價值通常符合遺產稅的農業財產減免（APR）的條件。如果土地不再被耕種，而是讓太陽能開發商獨占使用，那麼 APR 將丟失。保留在太陽能電池板下放牧綿羊的權利可能意味著 APR 已保留在某些土地上。但是，這樣只會減免農業價值的遺產稅。

IHT relief in the form of Business Property Relief (BPR) may still be available on the full value of the land if the land let to a solar developer forms part of what is one, undivided trading business, and provided rental income forms only a small part of the total income. The business must in the round still be a trading business, typically with the majority of capital invested in business assets, the majority of turnover from farming income and ideally with the majority of profit from farming activities.

如果出租給太陽能開發商的土地屬於單一經營業務的一部分，並且租金收入僅佔很小的一部分，則仍可以按土地的全部價值獲得以商業財產救濟（BPR）形式提供的遺產稅減免。整個業務必須仍然是貿易業務，通常將大部分資本投資於商業資產，大部分營業額來自農業收入，理想情況下，其大部分利潤來自農業活動。

Problems may arise where the older generation own the land and where, once planning is obtained, the increased value will not qualify for 100% BPR. It may be worth transferring the freehold down a generation before planning is obtained and the value increases.

在老一輩擁有土地的地方，一旦獲得規劃，增加的價值將不符合 100%BPR (Business process re-engineering)的條件，可能會出現問題。在獲得規劃並增加價值之前，可能需要將永久業權向下一代轉讓。

If a transfer takes place after planning is obtained then any increase in value will form part of the Potentially Exempt Transfer (PET) by the donor and will potentially be clawed back into the donor's estate if they die within 7 years.

如果轉讓是在獲得計劃後進行的，則任何增加的價值將構成捐贈者潛在免稅轉讓（PET）的一部分，如果捐贈者在 7 年內死亡，則有可能被帶回到捐贈者的遺產中。

## **Capital Gains Tax** 資產增值稅

A gift of land that is used for agricultural purposes will usually qualify for holdover relief from CGT, either because it is farmed in hand and is a business asset, or because it qualifies for APR from IHT. This means that it is possible to transfer land to the next generation and not to crystallise a CGT charge.

用於農業目的的土地通常有資格獲得 CGT 的保留稅減免，這是因為該土地是人工耕種並且是商業資產，或者是因為它有資格獲得 IHT 的 APR(農業財產減免)。這意味著可以將土地轉讓給下一代，而不會使 CGT 費用具體化。

Land let to a solar developer that is no longer used for farming will not qualify for CGT holdover relief. Any transfers within the family must therefore take place while the land is still used for agricultural purposes.

出租給不再用於農業的太陽能開發商的土地將不符合 CGT 保留稅的資格。因此，家庭內部的任何轉讓都必須在土地仍用於農業目的時進行。

If the land under the solar panels is still being grazed then this may preserve the right to claim other CGT reliefs on a disposal such as Entrepreneurs' Relief on the gain arising on a sale or rollover relief where the proceeds are reinvested. However, as with holdover relief the reliefs are likely to be restricted where some of the land is not being used for grazing.

如果太陽能板下面的土地仍在放牧，那麼這可能保留其他 CGT 減免的權利，例如企業家對出售收益或將收益重新投資的展期減免產生的收益的救濟。但是，與延期救濟一樣，在某些土地未用於放牧的情況下，救濟可能會受到限制。

## **Income Tax** 所得稅

Rental income from a solar farm will be property income rather than part of the farm trading income. This is not necessarily bad news as rental income does not suffer National Insurance charges, but rental income, as investment income, cannot be used to support pension contributions.

來自太陽能農場的租金收入將是財產收入，而不是農場貿易收入的一部分。這不一定是壞消息，因為租金收入不會受到國民保險費的影響，但是租金收入作為投資收入不能用於支持退休金繳款。

Rental income cannot be averaged as part of the farming income and if the farming enterprise on its own is regularly making losses then there may be limitations to offsetting these losses against other income. A farm must make a profit at least once every 6 years if losses in the other years are to be offset against other income. Even then losses that can be offset against

other income are limited to the greater of £50,000 per individual or 25% of total income.

租金收入不能平均化為農業收入的一部分，並且如果農業企業自己定期虧損，那麼將這些虧損與其他收入抵銷可能會有限制。如果要用其他年份的損失來抵消其他收入，農場必須至少每 6 年獲利一次。即使這樣，可以抵消其他收入的損失，仍以每人 50,000 英鎊或總收入的 25% 為準。