

Title: Farming Tax Update 2025
Date: Tuesday, 25 November 2025
Time: 09.30 – 12.30
Venue: Midlands Park Hotel, Portlaoise & online via Zoom
CPD Hours: 3 CPD hours
Speakers: Aisling Meehan, *Aisling Meehan Agricultural Solicitors*
Declan McEvoy, *Declan McEvoy Tax*
Kieran Coughlan, *Coughlan Accounting & Taxation Services Ltd*

Programme

Time	Topic	Speaker
09.30 - 09.35	Opening Remarks	
09.35 - 10.25	Part 1 – Legal perspective on incorporation and renewable structures <ul style="list-style-type: none"> • Evolution of the incorporation of farming enterprises [Could only transfer milk quota from 2010, large take-up by dairy farmers, beef sector and other areas now considering] • Transfer of the trade must be legally effective [<i>Clarke v Revenue</i> [2025]] • Legal framework and issues surrounding transfer of: <ul style="list-style-type: none"> - Stock including valuation issues - Herd number - Entitlements [<i>Revenue v Tobin</i> [2025]] • Long-term lease • Director's loan • Treatment of loans held outside the company • Legal considerations on use of farmland for renewables 	Aisling Meehan, <i>Aisling Meehan Agricultural Solicitors</i>
10.20 - 11.10	Part 2 – Tax perspective – current trends and concerns <ul style="list-style-type: none"> • VAT for Flat Rate Farmers and Revenue scrutiny [Exclusion of poultry farmers and 202TACD2025 disallowance of automatic calf feeder] • Enhanced farming allowances [With a focus on slurry storage requirements which are set to increase under the Nitrate allowances plan] • Income averaging [Topical given farm profits in current year] • Stock relief [In light of current animal prices] • Taxation of income from renewables [Misconception that renewable profits are taxable at 12.5% where received by a company] 	Kieran Coughlan, <i>Coughlan Accounting & Taxation Services Ltd</i>
11.10 - 11.25	Tea & Coffee Break	
11.25 - 12.15	Part 3 – Tax perspective - Planning for the future <ul style="list-style-type: none"> • Current trends and issues arising in lifetime farm transfers, including: <ul style="list-style-type: none"> - The practicalities of non-occupied farmhouses [The impact of high residential values and the 25% threshold] 	Declan McEvoy, <i>Declan McEvoy Tax</i>

	<ul style="list-style-type: none"> - Impact of current agricultural land values on retirement relief thresholds [€3m threshold is easily met in light of current land prices for farms in the region of 120-130 acres. Considering transfers pre-70 and if over 70 what do you do? Split transfers or transfer into joint names and continue to farm for 10 further years?] - Incorporated farm enterprises and succession [Issues facing farming trades that were incorporated 10-12 years ago, owner has age profile in 50's and no intention of transferring to child but cognisant of 25 year maximum term to transfer leased land. Also, highlighting the potential issue that whereas in 2010/12 they may have been considering a simultaneous transfer to a child with a share buyback, intervening legislative amendments create difficulties for thresholds] - The impact of renewables on succession 	
12.15 - 12.30	Q&A	

Speakers:

Kieran Coughlan is a specialist in farm tax advice and is Principal at Coughlan Accounting & Taxation Services Limited. Kieran is a Chartered Tax Adviser (CTA) and Fellow of ACCA. Kieran is an active member of the Irish Tax Institute Branch Network and has lectured extensively for the Institute and other colleges. Kieran is a regular columnist with the Irish Examiner on farming tax and finance issues. Kieran is an active qualified farmer having trained at Clonakilty Agricultural College.

Declan McEvoy is former Head of Tax of IFAC for 10 years and recently qualified as a mediator. With over 30 years' experience, Declan is widely recognised for its specialist knowledge of agri tax issues. Declan is also a Chartered Tax Adviser (CTA) and frequently speaks at national seminars and client workshops for professional bodies, farm organisations, banks, farm groups.

Aisling Meehan is a Farmer, Solicitor and Chartered Tax Adviser. She trained in one of the top 5 commercial law firms in Dublin qualifying as a solicitor and Chartered Tax Adviser before setting up her own firm in 2008. Her law firm specialises in agricultural law and tax advice and has a nationwide client base. She takes an active part in shaping agricultural legal and tax policy and was awarded a Nuffield Scholarship in 2011 awarded to future leaders in the Agricultural Industry. She was invited by the Department of Agriculture to be special rapporteur on financial and legal issues that affect women in agriculture for the National Dialogue on Women in Agriculture and thereafter was invited to be a member of the Women in Agriculture stakeholders group. She is current chair to the Law Society Gazette. She is regularly asked to speak on national television and radio on agricultural and rural matters and is solicitor to the Irish Farmers Journal. Aisling is a qualified young trained farmer (Level 6 FETAC 2006) and farms in partnership with her husband Brian, also a young trained farmer (Level 6 FETAC 2018) in County Clare with their four young children.