



**QUEEN'S
UNIVERSITY
BELFAST**

Barriers and enablers of long-term land leasing: a case study of Northern Ireland

Adenuga, A. H., Jack, C., McCarry, R., & Caskie, P. (2023). Barriers and enablers of long-term land leasing: a case study of Northern Ireland. *EuroChoices*, 22(2), 20-27. <https://doi.org/10.1111/1746-692X.12404>

Published in:
EuroChoices

Document Version:
Publisher's PDF, also known as Version of record

Queen's University Belfast - Research Portal:
[Link to publication record in Queen's University Belfast Research Portal](#)

Publisher rights

© 2023 The Authors.

This is an open access article published under a Creative Commons Attribution License (<https://creativecommons.org/licenses/by/4.0/>), which permits unrestricted use, distribution and reproduction in any medium, provided the author and source are cited.

General rights

Copyright for the publications made accessible via the Queen's University Belfast Research Portal is retained by the author(s) and / or other copyright owners and it is a condition of accessing these publications that users recognise and abide by the legal requirements associated with these rights.

Take down policy

The Research Portal is Queen's institutional repository that provides access to Queen's research output. Every effort has been made to ensure that content in the Research Portal does not infringe any person's rights, or applicable UK laws. If you discover content in the Research Portal that you believe breaches copyright or violates any law, please contact openaccess@qub.ac.uk.

Open Access

This research has been made openly available by Queen's academics and its Open Research team. We would love to hear how access to this research benefits you. – Share your feedback with us: <http://go.qub.ac.uk/oa-feedback>

Barriers and Enablers of Long-term Land Leasing: a Case Study of Northern Ireland

Obstacles et catalyseurs de la location foncière à long terme : une étude de cas de l'Irlande du Nord

Hindernisse und Voraussetzungen der langfristigen Landpacht: Eine Fallstudie aus Nordirland

Adewale Henry Adenuga, Claire Jack, Ronan McCarry and Paul Caskie

Agricultural land sales in Northern Ireland (NI), as in most countries in Europe are limited due to a number of factors including high transaction costs, taxation, difficulties in securing credit, as well as complex legal requirements (Bradfield *et al.*, 2023; Loughrey, Donnellan and Hanrahan, 2020). For example, the share of agricultural land sold between 2005 and 2015 in some selected EU countries was less than 1 per cent (Loughrey *et al.*, 2020). Farmers are often required to make long-term strategic decisions around enterprise type, investments relating to farm expansion and land-use. Lack of access to land over a longer time frame can restrict farmers' access to longer-term business planning objectives which can contribute to reduced farm-level productivity (Adenuga *et al.*, 2021). Long-term land leasing has been identified as a viable alternative to the purchase of land as it is capable of providing sufficient incentives for farmers to increase their efficiencies, productivity and environmental sustainability.

Farms in NI are typically family owned with a very small tenanted sector compared to other regions of the United Kingdom and most farm businesses are acquired through inheritance. Access to land through leasing is constrained by the short-term conacre land rental system predominant in the region

(Adenuga *et al.*, 2021; Milne *et al.*, 2022). Currently, around one-third (about 300,000 hectares) of agricultural land in the region is farmed under the conacre system. The system which is unique to the island of Ireland permits land to be let to other farmers for a period of 11 months or 364 days without the need for either party to enter a long-term commitment. While the system in the past was considered to offer flexibility between landowners and the farmers renting the land, the uncertainty of tenure linked to it does not allow for longer-term investment planning and decisions, particularly around sustainable land management practices and productivity improvements. At an aggregate level, this ultimately impacts on the overall competitiveness of the NI agri-food sector.

The need for longer-term land leasing contracts is particularly important given the shift in agricultural support policies to environment-based payments as evidenced in the EU's Common Agricultural Policy (CAP): 2023–2027 and the UK's Environmental Land Management (ELM) scheme (DEFRA, 2023; European Commission, 2022). Most agri-environmental programmes involve multi-year plans (typically three- to five-years contract periods), requiring the operator to have managerial control over the land

during the contract term of the support scheme. Informal annual land rental agreements such as the conacre are unsuitable in this new policy context as it cannot support the effective delivery of environmental land management schemes.

“ La confusion en matière de droit ainsi que les mauvais conseils des conseillers financiers/juridiques/en gestion foncière ont été identifiés comme des obstacles à la location foncière à long terme pour les propriétaires fonciers. ”

The objective of this study is to analyse the barriers to, and enablers of, long-term land leasing in NI. The results of the study aim to provide evidence on how to encourage long-term land leasing and improve the efficiency of land rental systems in NI; and in other countries in Europe such as the Republic of Ireland where short-term land leasing is prevalent and there are no

regulations in place for minimum lease lengths (see [Box 1](#)).

Results and discussion

Socioeconomic and farm

characteristics. The result of our analysis shows that about 70 per cent of the farmers in our sample are at least 55 years old. Ninety-eight per cent of the farms are family farms held either as sole ownership or partnership. The average length of farming experience is 35 years. The majority of farmers (92.3 per cent) own land and the main mode of land acquisition is through inheritance (56.6 per cent) with only 14.1 per cent reporting that they purchased their land and 29 per cent stating that they acquired their land through a combination of purchase and inheritance. The average land owned was 35.2 hectares, however dairy farms averaged 57.6 hectares. [Table 1](#) presents an overview of the way land is rented-out and rented-in by the farmers including the total number of farmers in our sample that rented out and rented in land. The results show that the conacre land rental system remains very dominant in the region with only a limited percentage of land rented out or rented in on a long-term lease. About 34 per cent of the farmers stated that they rented out land, of which 91 per cent was in conacre, while 40 per cent stated that they rented in land for which 78 per cent was in conacre. Renting in land was more common among dairy farmers compared to other enterprise types, with 76 per cent of the dairy farmers renting in land, in addition to farming on owned land while only 9 per cent rented out land. A higher proportion of long-term leasing was found among beef suckler and arable enterprises in terms of renting in land. The average area of land rented out by the lessors (sub-sample of respondents that rented out land) was 22.7 hectares, while the average area of land rented in by the lessees (sub-sample of respondents that rented in land) was 23.8 hectares. More than half, (52 per cent) of the farmers that rented out land were above the age of 65 years and as much as 83 per cent were above the age of 55 years.

Box 1: Data and method

The study employs a mixed methods approach which combines qualitative and quantitative analytical techniques. The qualitative aspect involved two focus group discussions in the southwest and northeast regions of NI with nine and seven participants respectively. The quantitative aspect involved the use of descriptive statistics to analyse data from a survey of farmers and farmland owners using a well-structured questionnaire. Respondents for the study were selected using a stratified random sampling technique from the NI agriculture census data consisting of 25,000 farms. In total, the study sample consisted of 4,029 farmers. The questionnaires were completed either online or on paper using a hybrid format. The online version of the questionnaire was developed using the SNAP survey software with a QR code generated from it. The QR code was placed on the front page of the paper questionnaire allowing respondents to either complete the survey directly on paper or scan the QR code using their phones and complete it online. We received 1,727 responses which included 1,228 paper questionnaires and 499 questionnaires completed online. In the process of cleaning the data, 31 observations were dropped. As a result, we were left with 1,696 observations for analysis although with some missing data. More details on the data collection method can be found in a related publication (Adenuga *et al.*, 2023). Respondents were asked separate questions within the survey to rank a list of statements on the extent to which they limit or encourage long-term land leasing (i.e. leasing land under an agreement of 5 years or more). The statements were obtained from the literature (Adenuga *et al.*, 2023) and measured using a 5-point Likert scale.

Barriers to long-term land leasing

The main barriers to long-term land leasing are presented in [Table 2](#). We found concerns around inheritance tax implications of long-term land leasing, i.e. locking in the land over a longer period such that it impacts on future succession plans for the farm business; and environmental concerns (around how the land will be managed) had the highest scores. This implies that the farmers viewed these factors as very important constraints in relation to considering

and engaging in long-term land leasing.

To get more information on the most important barriers to long-term land leasing, we also analysed our data separately for the most relevant responses, for all the farmers in our sample, lessors and lessees. The result presented in [Figure 1](#) shows that more than 60 per cent of the lessors believe that inheritance tax implications and concern about environmental management of the land are relevant factors limiting the adoption of long-term land leasing in the region.

Table 1: Land rental characteristics

Variables	Frequency	Percentage
Renting out land status (n = 1696)		
Yes	584	34.43
No	1,112	65.57
Ways by which land is rented out (n = 584)		
Conacre	530	90.75
A long-term lease	31	5.31
A combination of conacre and long-term lease	23	3.94
Renting in land status (n = 1696)		
Yes	687	40.15
No	1,009	59.85
Ways by which land is rented in (n = 687)		
Conacre	540	78.41
A long-term lease	82	12.04
A combination of conacre and long-term lease	65	9.54

Table 2: Barriers to long-term land leasing

Statements	N	Mean score	SD	Not relevant (%)	Very Relevant (%)
Concerns about inheritance tax implications of long-term land leasing	1,637	3.94	1.34	192 (11.7)	658 (40.2)
Concerns that locking in the land over a longer period could impact on future succession plans for the farm business	1,606	3.89	1.22	122 (7.6)	630 (39.2)
Concerns around how a tenant environmentally manages the land over the time period	1,636	3.89	1.23	136 (8.3)	650 (39.7)
Concerns that a tenant may not meet the contractual arrangements	1,638	3.82	1.27	156 (9.5)	621 (37.9)
Concerns around missing out on rental price increase	1,629	3.73	1.26	162 (9.9)	532 (32.7)
Concerns about income tax implications around long-term land leasing	1,636	3.73	1.31	184 (11.3)	571 (34.9)
A lack of flexibility with long-term land leasing compared to conacre	1,638	3.70	1.28	179 (10.9)	514 (31.4)
Concern that longer-term leases will create uncertainty around a farmer's eligibility for future grant schemes	1,643	3.65	1.34	222 (13.5)	535 (32.6)
The perceived red tape in setting up long-term land leasing agreements compared to conacre	1,640	3.48	1.35	231 (14.1)	432 (26.3)
The costs of setting up long-term land leasing agreements compared to conacre	1,629	3.18	1.36	287 (17.6)	296 (18.2)

Key: Agreement with statements relating to barriers to long-term land leasing as nominated by farmers in the survey. Not relevant = 1; Slightly relevant = 2; Moderately relevant = 3; Relevant = 4; Very relevant = 5.

The concern about inheritance tax may have resulted from the farmers' fear that their agricultural land might not be eligible for the agricultural property relief (APR) if it is rented out on a long-term lease as they will no longer be considered an active farmer. The APR is a relief from Inheritance Tax granted by the Inheritance Tax Act 1984 (Chamberlain, 2016). In the words of one of the participants in our focus group discussion:

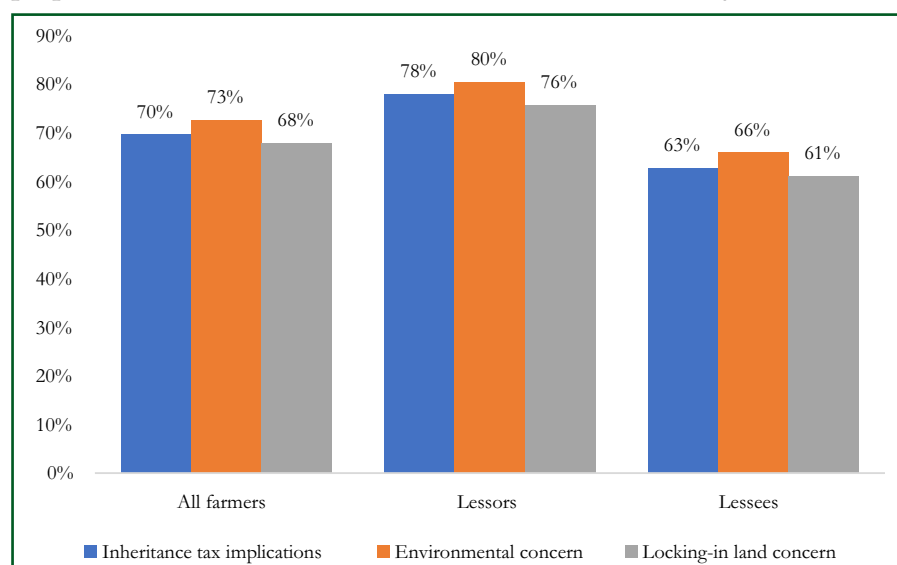
I believe the biggest drawback to landowners who have been renting out under the conacre system for maybe 1, 2 or 3 generations is that they have a huge fear that the Inland Revenue will not treat their inheritance tax status as getting 100% relief.

An important point to note here is that there is a high level of misconception regarding the implication of long-term land leasing for inheritance tax. The idea centres around the active farmer role, where many landowners believe that if they rent out land for long periods, they will no longer be considered an active farmer and will therefore be subject to inheritance tax. However, according to the Central Association of Agricultural Valuers (CAAV), there

is confirmation from HM Revenue and Customs (HMRC) that agricultural property relief for inheritance tax is available for farmland in Northern Ireland let on any kind of tenancy (Central Association of Agricultural Valuers, 2022; Davies, 2016). In relation to concerns around the management of the land by tenant farmers, a farmer in our focus group discussion stated that:

It has been my experience that, in general, they do not take care of the land etc. as I would myself. At times ground has been tramped, fences damaged, buildings left in a mess, weeds, and verbal agreements not respected. If the letting period is short, then you can minimise the damage and try letting to a different farmer.

The result also indicated that farmland owners want to be sure that the land

Figure 1: Top responses on barriers to long-term land leasing based on the proportion of farmers that identified them as relevant and very relevant

Note: Total number of all farmers is 1696, the lessors is 584 and the lessees is 687, although with some level of variability in responses due to missing data.



Farmland owners want to be sure that land is available for a successor when the time comes, and there was concern that longer-term land leasing could inhibit this.

is available for a successor when the time comes, and there was a concern that longer-term land leasing could inhibit this. Previous studies have shown that farmers have strong views on continuing the family tradition in farming and want to ensure that farmland is retained in their custody and operational for future generations (Duesberg, Bogue and Renwick, 2017).

How to encourage long-term land leasing

Responses concerning how to encourage long-term land leasing

are presented in Table 3. The inclusion of a 'break clause' in the contract followed by the introduction of tax incentives and contractual commitments within the lease were identified as the most important mechanisms to encourage long-term land leasing. The result supports the notion that farmland owners value flexibility and the opportunity of being able to exercise some control over their land. This is also evidenced in a survey by the Central Association of Agricultural Valuers (CAAV) on farm business tenancies (FBT) in England in 2021

where nearly 60 per cent of the land under FBT are for tenancies of two years. About 23 per cent of farmers that selected a two-year lease term cited flexibility as the reason why it was chosen (Central Association of Agricultural Valuers, 2022).

The analysis was conducted separately for the top three statements that are likely to encourage long-term land leasing for all farmers, lessors and lessees. The result is presented in Figure 2. To improve clarity of the presentation, we have combined the 'very probably' and 'definitely'

Table 3: How to encourage long-term land leasing

Statements	N	Mean score	SD	Probably not (%)	Definitely (%)
The inclusion of a 'break clause' if there is a breach in the contract	1,631	4.04	1.16	66 (4.1)	806 (49.4)
The introduction of tax incentives to encourage longer-term land leasing	1,637	3.94	1.17	80 (4.9)	697 (42.6)
A contractual commitment within the lease that the land will be managed to deliver environmental improvements	1,635	3.72	1.17	78 (4.8)	530 (32.4)
Farmers familiar with longer-term land leasing sharing their experiences of longer-term land leasing	1,632	3.39	1.21	123 (7.5)	365 (22.4)
Policies that support and promote share farming as a long-term land leasing option	1,624	3.02	1.27	215 (13.2)	254 (15.6)
Legislation that requires a minimum number of years on land leasing contracts, e.g. in France, the minimum length of a lease as set by the government is 9 years	1,626	2.84	1.44	429 (26.4)	277 (17.0)

Key: Agreement with statements relating ways to encourage long-term land leasing as nominated by farmers in the survey. Probably not = 1; Possibly = 2; Probably = 3; Very probably = 4; Definitely = 5

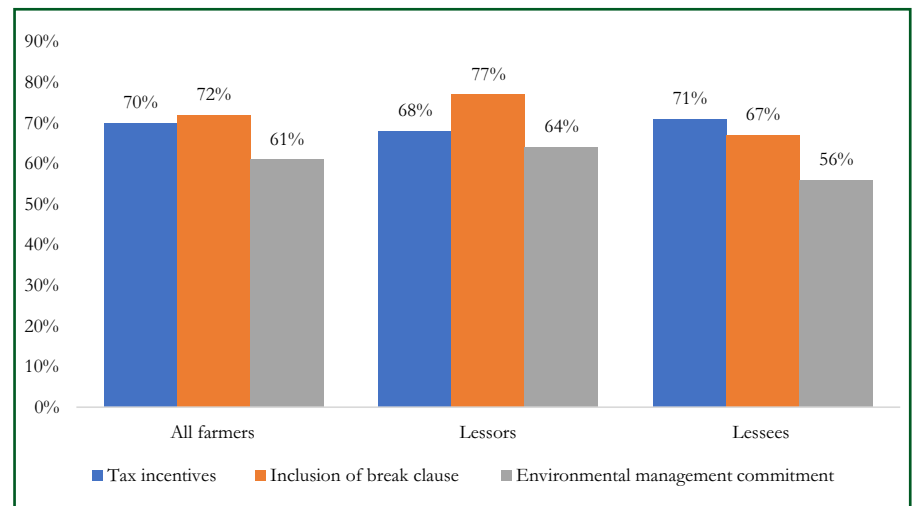
responses. It is interesting to note that the inclusion of a 'break clause' if there is a breach in the contract tends to have the highest score for the lessors. This is an indication that the farmland owners want to be able to terminate the contract if they are not satisfied with the way in which their land is being used/managed.

There has to be an incentive for them (landowners) to do it. There's a big advantage for the person who leases the ground off you in that he has security for 5 years. That's the upside for the tenant, the upside for the landlord is none. So there has to be some incentive for you to do it, the great advantage then is that it frees up land for longer term leases, which gives security to both sides.

The results show that the lessors see the environmental management of the land as an important factor in leasing out their land. Overall, a good number of the farmers reported that a contractual commitment within the lease that the land will be managed properly, and actions taken to deliver environmental improvements would definitely encourage long-term land leasing. This is supported by the words of a farmer who stated that:

To keep everyone happy you would put in a break clause after the first 2 or 3 years, that there has to be active measures taken that fences will be maintained etc. I've been on both sides

Figure 2: Top responses on how to long-term land leasing based on the proportion of farmers that identified them as very probably and definitely



Note: Total number of all farmers is 1696, the lessors are 584 and the lessees is 687, with some variability in the number of responses due to missing data.

where we've let out land and taken in land and I suppose the key is to iron everything out in the beginning.

Another important result from the analysis is that 'the use of legislation that requires a minimum number of years on land leasing contracts' has the lowest score. The farmers indicated that such strict measure would discourage farmers from renting out their land and that they would find alternative mechanisms. Indeed, a previous study by Swinnen, Van Herck, and Vranken (2016) supports this notion as they found that the very strict regulations in France and the Netherlands discourage farmers from renting out their land.

Conclusion and policy implications

A robust and vibrant tenanted sector in which land is available on a long-term lease can contribute to optimising the use of available land. This study investigated the barriers and enablers of long-term land leasing in NI. The growing price of farmland has raised concerns that farmers may be unable to afford the purchase of land to expand their farm business and our study supports the need for an alternative long-term land leasing option. Designing ways to encourage long-term land leasing is particularly important, with more emphasis being placed on providing



Encouraging landowners to engage in long-term land leasing through income tax incentives would be beneficial for the farming sector.



A robust and vibrant tenanted sector in which land is available on a long-term lease can contribute to optimising the use of available land.

environmental goods and services alongside food production, i.e. 'public money for public good'. There is acknowledgement among the farmers interviewed that the short-term land rental *conacre* system predominant in the region creates lots of uncertainty which constitutes a hindrance to investing in land management and farm businesses. Those leasing land under *conacre* have no guarantee that they will have access to the farmland the following year. The result of our analysis showed that environmental concerns (around how the land will be managed) and perceived inheritance and wider income tax implications were identified as the main barriers to long-term land leasing. Confusion around the law as well as poor advice from financial/ legal/land-management advisors may promote negative opinions of long-term land leasing for landowners. Therefore, clear terms around long-term land leasing along with comprehensive guidance from financial/legal advisors on the effects of long-term land leasing on inheritance tax is highly advisable. This can change opinions around long-term land leasing and encourage greater engagement.

On the other hand, the inclusion of a 'break clause' in contractual agreements and the introduction of income tax incentives were identified as important mechanisms to

encourage long-term land leasing. Any model designed to encourage long-term land leasing in Northern Ireland should also include clauses which cover the environmental management of the land and break clauses which allow for the tenancy to be reviewed. There should be clearly defined roles and responsibilities including for example, who should be responsible for farm maintenance and investments, fencing, draining and other farm upkeep, to eliminate any doubt and increase the confidence of both parties in entering a long-term land leasing contract. The model may also include a clause relating to the review of the land rental prices based on movements in land rental prices

“ Unsicherheiten in Bezug auf das Gesetz sowie schlechte Beratung durch Finanz-, Rechts- und Landmanagementberater wurden als Hindernisse für die langfristige Verpachtung von Landbesitzerinnen und Landbesitzer genannt. ”

and farm profitability. This is because farmers may be reluctant to enter into long-term land leasing because of concern that they may miss out on rental price increases. Compensatory clauses may also need to be considered for farmers who invest large sums into the farm business but may be unable to fully avail of these investments once their tenancy ends.

The use of legislation that requires a minimum number of years on land leasing contracts, as is the case in France, is considered unsuitable in Northern Ireland. It is believed that the use of such regulations might encourage farmers to find ways to breach it.

To encourage landowners to rent out their land, they have to see letting as attractive; the use of income tax incentives is therefore an option that can be explored. Income tax incentives introduced in the Republic of Ireland have resulted in an increase in the number of registered long-term land leases (Bradfield *et al.*, 2023). Although, with respect to Northern Ireland, an income tax intervention can only be undertaken at a UK-wide level; we think that the recent review of the tenanted sector in England by Rock *et al.* (2022) which has also recommended UK wide consideration of income tax incentive is a good starting point.

To be effective, the incentive must be large enough with consideration given to the length of the lease. We acknowledged that inheritance and agricultural income tax remain a divisive issue in the agricultural community, with conflicting viewpoints on how and who these taxes should affect. However, we believe that income tax relief for long-term land leasing contracts would be beneficial in encouraging the adoption of long-term land leasing, with beneficial impact on agricultural productivity and land management. Moreover, in NI, some

“ Confusion around the law as well as poor advice from financial/legal/land-management advisors have been identified as barriers to long-term land leasing for landowners. ”

farmland owners normally rent out their land in conacre with payment being made in cash with no formal agreements signed. Encouraging landowners to engage in long-term land leasing through income tax incentives would therefore be beneficial for the farming sector and would help to generate increased participation in formal land transactions. Future research should quantify the impact of long-term land leasing on farm productivity and identify attitudinal factors that could drive positive change towards long-term land leasing.

Further Reading

- Adenuga, A. H., Jack, C. and McCarry, R. (2021). The case for long-term land leasing: a review of the empirical literature. *Land*, **10**(3): 238. Available online at: <https://www.mdpi.com/2073-445X/10/3/238>.
- Adenuga, A. H., Jack, C. and McCarry, R. (2023). Investigating the factors influencing the intention to adopt long-term land leasing in Northern Ireland. *Land*, **12**(3): 649. Available online at: <https://www.mdpi.com/2073-445X/12/3/649>.
- Bradfield, T., Butler, R., Dillon, E. J., Hennessy, T. and Loughrey, J. (2023). The impact of long-term land leases on farm investment: Evidence from the Irish dairy sector. *Land Use Policy*, **126**: 106553. Available online at: <https://www.sciencedirect.com/science/article/pii/S0264837723000194>.
- Central Association of Agricultural Valuers (2022). *The Annual Agricultural Land Occupation Surveys For Great Britain 2021*. Gloucestershire, England. Available online at: <https://www.caav.org.uk/resources/agricultural-land-occupation-survey/2021-2022-caav-agricultural-land-occupation-survey>.
- Chamberlain, E. (2016). A review of agricultural property relief and business property relief. *British Tax Review* **5**: 509–519.
- Davis, J., Caskie, P. and Wallace, M. (2013). Promoting structural adjustment in agriculture: The economics of New Entrant Schemes for farmers. *Food Policy*, **40**: 90–96.
- Department for Environment, Food and Rural Affairs (DEFRA) (2023). *Environmental Land Management (ELM) update: How government will pay for land-based environment and climate goods and services* (Defra: London). Available online at: <https://www.gov.uk/government/publications/environmental-land-management-update-how-government-will-pay-for-land-based-environment-and-climate-goods-and-services/environmental-land-management-elm-update-how-government-will-pay-for-land-based-environment-and-climate-goods-and-services>.
- Duesberg, S., Bogue, P. and Renwick, A. (2017). Retirement farming or sustainable growth – land transfer choices for farmers without a successor. *Land Use Policy*, **61**: 526–535.
- European Commission (2022). *Common agricultural policy for 2023–2027, 28 cap strategic plans at a glance*. An online publication, available at: https://agriculture.ec.europa.eu/system/files/2022-12/csp-at-a-glance-eu-countries_en.pdf.
- Loughrey, J., Donnellan, T. and Hanrahan, K. (2020). The agricultural land market in the EU and the case for better data provision. *EuroChoices*, **19**(1): 41–47.
- Milne, G., Byrne, A. W., Campbell, E., Graham, J., McGrath, J., Kirke, R., ... Adenuga, A. H. (2022). Quantifying land fragmentation in Northern Irish cattle enterprises. *Land*, **11**(3): 402. Available online at: <https://www.mdpi.com/2073-445X/11/3/402>.
- Rock, K., Clark, A., Smith, S. D., Martin, A., Norton, E., Cowap, C., ... Morris, M. (2022). *Working Together for a Thriving Agricultural Tenanted Sector*. UK Government: London. Available online at: https://assets.publishing.service.gov.uk/government/uploads/system/uploads/attachment_data/file/1110805/The_Rock_Review_-_Working_together_for_a_thriving_agricultural_tenanted_sector.pdf.
- Swinnen, J. and Ciaian, P. (2008). Functioning of land markets in the EU member states. *Journal of Economics and Econometrics*, **51**(2): 48–62.
- Swinnen, J., Van Herck, K. and Vranken, L. (2016). The diversity of land markets and regulations in Europe, and (some of) its causes. *The Journal of Development Studies*, **52**(2): 186–205.
- Vranken, L., Tabeau, E., Roebeling, P., Ciaian, P., Sanjuán López, A. I. and Ferrer Pérez, H. (2021). *Agricultural Land Market Regulations in the EU Member States*. EU Joint Research Centre, Technical Report. EC: Brussels. Available online at: https://citarea.cita-aragon.es/bitstream/10532/5721/1/2022_013.pdf.

Adewale Henry Adenuga, Senior Agricultural Economist, Agri-food and Biosciences Institute (AFBI), Belfast, UK.

Email: adewale.adenuga@afbini.gov.uk

Claire Jack, Principal Agricultural Economist, Agri-food and Biosciences Institute (AFBI), Belfast, UK.

Email: claire.jack@afbini.gov.uk

Ronan McCarry, Agricultural Economist, Agri-Food and Biosciences Institute (AFBI), Belfast, UK.


Email: ronan.mccarry@afbini.gov.uk

Paul Caskie, Head of Economics Research, Agri-Food and Biosciences Institute (AFBI), Belfast, UK.


Email: paul.caskie@afbini.gov.uk

Summary


Barriers and Enablers of Long-term Land Leasing: a Case Study of Northern Ireland

 Long-term land leasing offers a viable alternative to land ownership in relation to increasing efficiency of agricultural production, economies of scale, and delivering environmental improvements in terms of land management. However, with no significant tenanted sector in Northern Ireland, access to land via long-term land leasing is limited. This study analysed the barriers and enablers of long-term land leasing. To achieve our objective, we employed a mixed methods approach. The results show that the main barriers to long-term land leasing were environmental concern (around how the land will be managed), inheritance tax implications and the potential effect of long-term land leasing on future succession plans of the farm business. We also found that as much as 70 per cent of the farmers surveyed believe the inclusion of a 'break clause' and the introduction of income tax incentives will encourage the adoption of long-term land leasing, while 61 per cent of the farmers stated that the environmental management of the land will encourage long-term land leasing. The study concluded that any model designed to encourage long-term land leasing in Northern Ireland should include clauses which cover the environmental management of the land and break clauses. Income tax incentives for landowners could also be considered.

Obstacles et catalyseurs de la location foncière à long terme : une étude de cas de l'Irlande du Nord

 La location foncière à long terme offre une alternative viable à la propriété foncière en ce qui concerne l'augmentation de l'efficacité de la production agricole, les économies d'échelle et l'amélioration de l'environnement en termes de gestion des terres. Cependant, en l'absence d'un secteur locatif notable en Irlande du Nord, l'accès au foncier via la location à long terme est limité. Cette étude a analysé les obstacles et les catalyseurs de la location foncière à long terme. Pour atteindre notre objectif, nous avons utilisé une approche mixte en termes de méthode. Les résultats montrent que les principaux obstacles à la location de terres à long terme étaient les préoccupations environnementales (concernant la manière dont la terre sera gérée), les implications en matière de droits de succession et l'effet potentiel de la location de terres à long terme sur les futurs plans de succession de l'entreprise agricole. Nous avons également constaté que pas moins de 70 pour cent des agriculteurs interrogés pensent que l'inclusion d'une « clause de rupture » et l'introduction d'avantages fiscaux encourageront l'adoption de la location à long terme, tandis que 61 pour cent des agriculteurs ont déclaré que la gestion environnementale du foncier favorisera la location foncière à long terme. L'étude a conclu que tout modèle conçu pour encourager la location foncière à long terme en Irlande du Nord devrait inclure des clauses couvrant la gestion environnementale des terres et des clauses de rupture. Des incitations fiscales pour les propriétaires fonciers pourraient également être envisagées.

Hindernisse und Voraussetzungen der langfristigen Landpacht: Eine Fallstudie aus Nordirland

 Langfristige Pacht bietet eine praktikable Alternative zum Landeigentum, wenn es darum geht, die Effizienz der landwirtschaftlichen Produktion zu steigern, Größenvorteile zu erzielen und ökologische Verbesserungen bei der Landbewirtschaftung zu erreichen. Da es in Nordirland jedoch keinen bedeutenden Pachtsektor gibt, ist der Zugang zu Land über eine langfristige Landpacht begrenzt. In dieser Studie wurden die Hindernisse und Voraussetzungen für die langfristige Verpachtung von Land analysiert. Um unser Ziel zu erreichen, haben wir unterschiedliche Methoden verwendet. Die Ergebnisse zeigen, dass die Hindernisse für die langfristige Verpachtung von Land hauptsächlich aus Umweltaspekten (in Bezug auf die Bewirtschaftung des Landes), Auswirkungen der Erbschaftssteuer und potenziellen Auswirkungen der langfristigen Verpachtung auf die Nachfolgeplanung des landwirtschaftlichen Betriebs waren. Wir fanden auch heraus, dass 70 Prozent der befragten Landwirtinnen und Landwirte glauben, dass die Aufnahme einer Ausstiegsklausel und die Einführung von Einkommenssteueranreizen die Einführung von langfristiger Landpacht fördern wird, während 61 Prozent der Landwirtinnen und Landwirte angaben, dass das Umweltmanagement langfristige Landpachten fördern wird.

Die Studie kam zu dem Schluss, dass jedes Modell, das die langfristige Verpachtung von Land in Nordirland fördern soll, Klauseln enthalten sollte, die das Umweltmanagement des Landes sowie Ausstiegsklauseln umfassen. Einkommenssteueranreize für Landbesitzerinnen und Landbesitzer könnten ebenfalls in Betracht gezogen werden.

summary