



House of Commons
London, SW1A 0AA

Rt Hon. Andy Burnham MP
Prime Minister
10 Downing Street
London
SW1A 2AA

28 August 2026

AGRICULTURAL PROPERTY RELIEF AND BUSINESS PROPERTY RELIEF

Dear Prime Minister,

The farming sector is facing a once-in-a-generation crisis. Suppressed market prices, processors and other parts of the supply chain closing, drought and the ever-present but now increasing threat from disease mean that UK's farmers are battling on many fronts just to keep operating.

But, as you will be well aware, the changes to Agricultural Property Relief (APR) and Business Property Relief (BPR) introduced by Labour in the 2024 Autumn Budget have also brought an intolerable level of distress and pressure to our family farmers.

We do not have to rehearse the arguments as to why the Family Farm Tax is a misguided policy. You will be well aware by now that most farms do not have liquid wealth. The value of their property is within the soil that grows food for the UK, within the buildings that house livestock or store grain, in the machinery that allows farmers to work their land, or within the farmhouse where farmers live while working 18-hour days, 7 days a week, 365 days a year. They cannot simply sell any of these critical assets in order to pay an inheritance tax bill that may amount to many hundreds of thousands of pounds.

The figures themselves show this, with in excess of 6,300 agricultural businesses ceasing trading in Labour's first 12 months in power, from July 2024 to July 2025. These were record numbers for rural business closures.

As a direct consequence of the Family Farm Tax, farmers are curtailing capital investment in their businesses, with every spare penny being diverted away from commercial development to save for future inheritance tax burdens.



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CBI Investment found that 55% of BPR-affected and 49% of APR-affected businesses have paused or cancelled planned investments. Across both BPR and APR, more than three in every five businesses anticipate reducing investment by more than 20%, with average investment declines of 15.8% (APR) and 15.5% (BPR). Almost one in four family farms and businesses have reduced headcount due to Labour's inheritance tax changes.

Farms are key to the UK's rural economy. You have spoken about wanting "growth in every postcode". This will not be achieved in our rural areas without a strong, robust farming sector.

Take one, topical example: To invest in a new farm reservoir, or an irrigation system, farmers now must not just find the upfront capital but also accept that this investment will mean that they will be leaving the next generation a higher inheritance tax bill.

Just days ago, you said that "the ability to grow our own food is national security, and I will treat it that way" and "to every farmer, I want you to know that you are not alone. The Government will stand with you in the months and years ahead."

If these are to be more than just words, the Government needs to take real action. Farming is not an industry that can be built or sustained on warm words, vibes, or empty rhetoric. Without a thriving farming sector, UK food security, employment, and our rural economies suffer.

You have previously indicated that you would be willing to "look again" at the removal of Agricultural Property Relief and Business Property Relief. We are urging you to go further and fully reverse the farming inheritance tax changes when the Autumn Budget is delivered on the 28th of October.

You said in your 'message to Britain's farmers' last week: "Decisions will no longer be imposed from Whitehall but made by the people who understand their communities."

Farming and rural communities could not have been clearer over the past two years – the Family Farm Tax and Family Business Tax must go. Will Labour finally listen?

We look forward to your prompt response.

Yours sincerely,

Rt Hon. Victoria Atkins MP
*Shadow Secretary of State for
Environment, Food and Rural Affairs*

Harriet Cross MP
Member for Gordon and Buchan



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