Inheritance Tax and Woodland Ownership Survey – Report

March 2026

Prepared jointly by the Confederation of Forest Industries, the Royal Forestry Society and the Country Land and Business Association

Executive Summary

This report summarises the findings of a joint survey undertaken by the Confederation of Forest Industries (Confor), the Royal Forestry Society (RFS) and the Country Land and Business Association (CLA) to understand how the April 2026 changes to Agricultural Property Relief (APR) and Business Property Relief (BPR) may affect woodland owners.

The survey was open between 20 February and 22 March 2026 and was available to woodland owners across the UK. A total of 204 responses were received, demonstrating the level of concern about the proposed changes.

The majority of responses came directly from woodland owners, although some were submitted by agents and management companies on behalf of clients.

The survey demonstrates that:

- Only around one third of respondents believe that they will not be affected by the April 2026 inheritance tax changes.
- Almost half of respondents expect to be affected, with a further proportion remaining uncertain.
- More than half of respondents have not yet taken professional advice.
- Nearly 60% of respondents say that they are less likely to create new woodland following the IHT changes.
- Many respondents believe that they may need to bring forward timber harvesting, sell woodland or transfer ownership earlier than planned.
- The changes are likely to have a particular impact on family-owned woodland and mixed estates.
- The reforms risk increasing fragmentation of woodland ownership and reducing long-term investment in woodland management.

HM Treasury’s Written Ministerial Statement of 5 January 2026 announced that the allowance for 100% APR/BPR relief would increase from £1 million to £2.5 million per person, meaning that a couple may potentially pass on up to £5 million tax free. It also stated that around 85% of estates claiming APR in 2026–27, including those also claiming BPR, were forecast to pay no more inheritance tax as a result of the changes. However, the survey evidence suggests that woodland owners and mixed estates may be affected to a much greater extent than this national figure implies.

The evidence suggests that forestry is fundamentally different from most other business assets. Woodland is often a high-value but low-income asset, with standing timber creating substantial theoretical value but relatively limited and lumpy income.

Many respondents also highlighted that family-owned woodlands, broadleaf woodland and continuous cover forestry are often managed over periods far longer than a normal business cycle, and across several generations. Moreover, owners are prevented through deforestation policy and the Forestry Act 1967, from changing woodland to more profitable uses better able to fund a tax liability. Owners of what are low-yielding, inter-generational forestry assets are therefore obliged to retain them in perpetuity, triggering taxation perhaps two or three times before any income is realised. This potentially wipes out any commercial return over the business cycle of the asset and certainly provides no incentive for landowners to commit more land to the same fate.

The survey therefore suggests that the revised inheritance tax changes risk undermining Government targets and ambitions for:

- Increasing tree cover.
- Nature recovery.
- Carbon storage and sequestration.
- Increasing continuous cover forestry and long-term woodland management.
- Greater domestic timber supply.

The organisations behind this report recognise that raising the IHT thresholds from £1m to £2.5m per person represent a significant concession by Government. However, even after accounting for this our survey suggests that woodland and mixed estates containing woodland remain much more exposed than HM Treasury's wider estimate implies, lessening the likelihood of achievement of Government targets for trees and nature.

Confor, the RFS and the CLA would therefore welcome further discussion with Government about how these unintended impacts might be reduced. In particular, the report highlights the potential for a reformed Woodlands Relief which could allow the land and trees/timber to be treated as a single asset, with inheritance tax deferred until the woodland is sold. This could provide a way of protecting long-term family woodland ownership and conservation friendly continuous cover forestry, whilst still allowing inheritance tax to be payable if woodland is ultimately sold.

The detailed case studies set out in Appendix 1 illustrate the range of impacts identified through the survey, including risks to continuous cover forestry, cancelled woodland creation, earlier felling, woodland fragmentation, costly succession planning and reduced investment in future woodland management – all to the detriment of nature, carbon and timber outcomes.

1. Introduction

The survey was undertaken jointly by Confor, the Royal Forestry Society and the CLA between 20 February and 22 March 2026 and was made available to woodland owners across the UK.

The excellent level of response demonstrated the importance of the issue to woodland owners and rural estates.

A total of 204 responses were received.

The majority of responses came directly from woodland owners and rural estates. However, a smaller number of agents and advisers also completed the survey on behalf of clients, allowing the survey to capture evidence from a wider range of holdings and woodland types.

The survey also attracted responses from a number of non-members, suggesting that the concerns raised are not confined to members of the three organisations.

Most respondents represented family-owned estates, farms and woodland businesses. Around 65% of respondents described their estate or woodland holding as family-owned. It was family-owned members that raised concerns with our organisations so it is useful to see the dominance of this group within the survey.

Respondent Type	Percentage
Woodland owner / estate	88.2%
Agent or management company	11.8%

Membership of Organisations*	Percentage
CLA	67.2%
Royal Forestry Society	35.8%
Confor	34.3%
Non-member	5.9%

*Respondents could select more than one option as a number were members of more than one membership organisation.

The purpose of the survey was to:

- Understand whether woodland owners and mixed estates believe they will be affected by the April 2026 inheritance tax changes.
- Assess how the changes may alter decisions about woodland creation, management, succession and investment.

- Gather case studies and evidence to inform future discussions with HM Treasury, Defra and Ministers.

The survey was open to both members and non-members.

Respondents who indicated that they did not expect to be affected by the inheritance tax changes were taken to the end of the survey. This was done to avoid respondents answering hypothetical questions that did not apply to them and potentially distorting the results.

2. Key Survey Findings

2.1 Respondents Expect to be Affected

The survey found that a clear majority of respondents believe that they will be affected by the April 2026 inheritance tax changes.

Only around one third of respondents indicated that they did not expect to be affected. Approximately two thirds therefore believe that the revised inheritance tax changes are likely to affect their woodland, estate or business.

A respondent who currently considered themselves unaffected still noted concern that future changes to thresholds, woodland and land values or tax treatment could bring them within scope in future.

Less than half of respondents indicated that they had taken professional advice on the changes. This is important because it suggests that many woodland owners are still uncertain about their likely liability and future response.

The survey therefore provides an indication of the scale of concern and the likely direction of travel, rather than a definitive forecast of future actions.

This contrasts with HM Treasury's Written Ministerial Statement of 5 January 2026, which stated that around 85% of estates claiming Agricultural Property Relief in 2026–27, including those also claiming Business Property Relief, were forecast to pay no more inheritance tax. The survey suggests that woodland owners and mixed estates may be significantly more exposed than that overall estimate suggests.

Response to April 2026 Changes	Percentage
Expect to be affected	46.9%
Not sure	18.2%
Do not expect to be affected	34.9%

Have you taken professional advice?	Percentage
Yes	46.4%
Not yet	31.3%
No	22.4%

2.2 Ownership, Woodland Size and Proportion of the Estate

The survey included a wide range of holdings, from relatively small family woodlands to large mixed estates. 65% of respondents were under family/Individual ownership.

The results show that:

- Around a third of respondents have predominately woodland, so clearly most have mixed estates.
- Woodland area over 100ha alone could easily reach the £2.5m threshold for IHT liability - we could easily see a third of respondents could easily hit that target.
- While almost half of respondents have woodlands less than 50 hectares, the survey tells us that in many cases this will be part of a mixed estate – so the aggregation of values for APR/BPR could easily exceed the threshold.
- Mixed estates with both woodland and other enterprises appear particularly vulnerable to exceeding the £2.5 million threshold.

Ownership Type	Percentage
Family / individual ownership	65.2%
Company	8.3%
Partnership	8.3%
Trust established before 30 October 2024	7.8%
Mixture / other	9.8%

Woodland Area Owned	Percentage
Under 50 hectares	48.0%
50–150 hectares	22.1%
150–250 hectares	8.3%
250–500 hectares	8.8%
Over 500 hectares	12.8%

Woodland as a Proportion of the Estate	Percentage
Less than 10%	17.7%
10–24%	26.6%
25–49%	15.1%
50–75%	10.9%
More than 75%	29.7%

These findings are important because they suggest that fragmentation of estate woodlands may become more common. Woodland fragmentation is already a significant challenge for effective woodland management. Respondents repeatedly expressed concern that breaking up larger woodland blocks would make active management, access, timber harvesting and long-term planning more difficult.

2.3 Likely Effect on Woodland Creation

One of the most striking survey findings was the likely effect on future woodland creation.

Not far off 60% of respondents stated that the inheritance tax changes would make them less likely to plant new woodland or invest in further woodland creation.

A smaller proportion indicated that the changes would make no difference to future planting decisions.

Effect on Future Woodland Creation	Percentage
Less likely to create woodland	58.6%
No change	31.5%
Unsure	8.1%
More likely to create woodland	1.8%

This suggests that the reforms could have a direct negative effect on the Government's woodland creation targets.

Respondents reinforced this through comments such as:

"I have cancelled a proposed planting of 4 ha."

"I had previously planned to buy more land for afforestation. It is now extremely unlikely that I will do so."

2.4 Likely Changes to Woodland Management

Respondents were asked how they expected to respond to the inheritance tax changes. They were able to select more than one option.

The most common expected responses were:

- Reducing future investment in woodland.
- Gifting or transferring ownership earlier than planned.
- Selling part of an estate or woodland.
- Bringing forward timber harvesting or felling.
- Restructuring ownership through companies or trusts.

Because respondents could select more than one answer, these findings should not be interpreted as predictions of what will definitely happen. Rather, they show the range of actions woodland owners are considering.

Potential Responses Considered	Percentage of Respondents
Transfer ownership to heirs during lifetime	59.8%
Restructure ownership or succession arrangements	46.7%
Seek to rely on a reformed Woodlands Relief	32.7%
Bring forward timber harvesting or felling	47.1%
Sell part of the estate or woodland	43.1%
Move away from productive forestry	31.4%

In particular, the survey results suggest that a significant number of respondents are already considering:

- Earlier succession planning.
- Use of trusts.
- Selling land or woodland parcels.
- Earlier felling of timber in order to reduce value or raise cash.

Several respondents also acknowledged that they had not yet taken professional advice.

2.5 Standing Timber and Woodland Values

A recurring theme throughout the survey was that standing timber significantly increases the value of woodland.

Respondents frequently noted that:

- Their woodland may be worth substantially more than their agricultural land alone.

- Standing timber can cause woodland holdings to exceed the £2.5 million threshold.
- Mixed estates combining forestry with farming, tourism or holiday businesses are especially vulnerable.

Illustrative examples from respondents included:

- 100 hectares of woodland valued at approximately £25,000 per hectare, giving a woodland value of around £2.5 million.
- A mixed estate valued at approximately £8 million where the woodland element alone may generate an inheritance tax liability of approximately £500,000.

These examples suggest that the revised £2.5 million threshold may still be insufficient for many viable forestry enterprises.

2.5 Mixed Estates and Diversified Rural Businesses

The survey demonstrates that the revised threshold is particularly challenging for mixed estates.

Respondents repeatedly noted that woodland is often held alongside:

- Agricultural land.
- Holiday accommodation or tourism businesses.
- Sporting enterprises.
- Let property.
- Diversified rural businesses.

Many respondents believed that the combined value of these enterprises could exceed the £2.5 million threshold relatively easily, even where the annual income from the woodland element was low.

One respondent stated:

"I believe APR/BPR is cumulative so with a beef farm, forestry and a holiday park, IHT liabilities have suddenly grown enormously."

3. Why Forestry is Different

3.1 Long-Term Woodland Management

Many respondents highlighted that woodland is managed over very long timescales and often across several generations.

While some commercial forestry rotations may last 35–60 years, many family woodlands, broadleaf woodlands and continuous cover forestry (CCF) systems -

encouraged by Defra due to their environmental benefits - are managed over much longer periods.

Respondents noted that:

- Continuous cover forestry depends upon retaining standing timber over generations.
- Broadleaf and amenity woodlands may be managed over periods well in excess of a human lifetime.
- Woodland owners often take decisions based on the intention of passing the woodland on intact to the next generation.

Respondents therefore argued that inheritance tax can have a disproportionate effect on woodland because the same woodland can easily span more than one generational transfer before any significant timber income is realised.

One respondent noted that, whilst a generation is often assumed to be around 25 years, many forestry rotations last 50–70 years or more. This means that a single woodland may pass through two generations before any significant financial return is realised, creating the risk of inheritance tax being charged twice within a single forestry rotation.

Several respondents expressed concern that the reforms could encourage fragmentation of estate woodlands that have previously been managed as single, coherent units.

A number of respondents warned that this could be particularly damaging at a time when around half of UK woodland is already considered unmanaged or under-managed. They argued that further fragmentation would make woodland management even more difficult and could undermine biodiversity and carbon ambitions.

This is particularly concerning because fragmentation of woodland ownership is already a recognised barrier to effective woodland management.

Several respondents also warned that larger mixed estates support wider rural businesses, employment and low-cost housing. One respondent stated that their estate currently provides low-cost rented accommodation to 15 families or individuals, but that these properties may have to be sold if the estate is forced to meet a significant inheritance tax liability.

One respondent stated:

"CCF cannot be done on a short-term cycle. Many generations needed."

3.2 High Value, Low Income

Many respondents described woodland as a high-value but low-income asset.

Examples included:

- Woodland contributing a large proportion of an estate's value but a very small proportion of annual income.
- Woodland enterprises that break even or generate little surplus after management costs.
- Commercial woodland generating insufficient income to save for future inheritance tax liabilities.

One respondent stated:

"Even commercially run woodlands don't generate sufficient income to save for IHT costs."

Respondents repeatedly stressed that woodland is often a long-term, low-income asset with periods of little or no profit between timber sales. Several noted that commercial forestry may involve decades of management costs before any significant return is realised, making it unrealistic to build up sufficient cash to meet a future inheritance tax liability.

Another commented:

"Forestry is a loss-making enterprise overall so IHT is ridiculous."

Several respondents argued that the April 2026 changes have already created uncertainty in the forestry and land market. They noted that private investment in woodland has historically been encouraged by the long-term stability of inheritance tax relief, and warned that the recent changes risk undermining confidence and reducing future investment in the rural economy.

3.3 Forestry Act Restocking Requirement

Several respondents highlighted that woodland owners are legally required to restock after felling under the Forestry Act (1967).

Landowners who own woodland cannot simply decide to clear the trees and use the land for something more profitable. Deforestation policy and the restocking obligation prevents this. This creates a unique situation in which woodland owners may be repeatedly taxed on an asset whose value they are legally obliged to recreate.

One respondent stated:

"We are legally obliged under the terms of the Forestry Act to replant woodlands after clearfelling. We are therefore being taxed on an asset whose value we are being compelled to enhance."

This is a distinctive feature of forestry that does not apply in the same way to most other business assets.

Several respondents emphasised that they could not think of another asset class where an owner is legally required to recreate and maintain the very asset on which they are being taxed. They argued that the Forestry Act restocking requirement makes woodland fundamentally different from most other business assets.

4. Likely Behavioural Impacts as presented in the additional text

The survey evidence suggests that the reforms are already changing behaviour.

4.1 Reduced Woodland Creation

Many respondents said that they were now less likely to plant new woodland.

Several respondents stated that:

- Planned woodland creation projects had already been cancelled.
- They were less likely to buy land for afforestation.
- They would reduce future investment in forestry.

4.2 Earlier Felling and Reduced Woodland Value

A significant number of respondents indicated that they may seek to reduce the value of standing timber in order to minimise future inheritance tax liabilities.

This may include:

- Earlier felling than would otherwise occur.
- Reduced investment in standing timber quality.
- Clearfelling rather than long-term management.
- Seeking lower-cost ways of meeting restocking obligations, potentially including natural regeneration or less productive forms of restocking rather than re-establishing productive timber woodland.

Respondents described this as a perverse incentive.

One respondent stated:

"The focus is now how to reduce the woodland's value to minimise the IHT liability."

Another commented:

"After a life's work, I will probably cut all timber when there is a market. The forest will not be replanted and the money will go elsewhere."

This respondent's frustration is clear, although they would still normally need to comply with the Forestry Act restocking requirement. A number of respondents indicated that, rather than re-establishing productive timber woodland, they may seek lower-cost ways of meeting this obligation or switch from productive forestry objectives (for example growing large-dimension timber) towards lower-value, lower-input woodland. This could further reduce the future productive woodland resource and frustrate Government ambitions for greater domestic timber supply.

4.3 Fragmentation of Estates

Many respondents warned that the reforms could force the fragmentation of estates and woodland holdings.

Potential consequences identified included:

- Sale of woodland parcels.
- Breaking up long-established wooded estates.
- Reduced viability of integrated rural businesses.
- Impacts on employment and management.

One respondent stated:

"The Estate is managed as a single business and all enterprises are co-dependent."

4.4 Earlier Transfer of Ownership

Respondents also reported that they were already restructuring ownership, gifting assets or transferring woodland to trusts earlier than intended.

However, many respondents acknowledged that they had not yet taken professional advice and that these responses represented likely concerns rather than final decisions.

Several respondents indicated that:

- Assets were being transferred before the next generation was ready.
- Trusts were being established.

- Life insurance was being purchased to cover potential liabilities.

One respondent stated:

"We are appointing out the trust assets before April even though the children aren't ready."

Another stated:

"We had to form a family trust and gifted 80% of the LLP holdings to this trust."

5. Implications for Government Objectives

The survey suggests that the reforms risk undermining a number of important existing Government objectives.

5.1 Woodland Creation

The UK Government and devolved administrations all have ambitious targets for increasing tree planting and woodland creation.

However, respondents repeatedly stated that the inheritance tax changes would make them less likely to:

- Create new woodland.
- Purchase land for afforestation.
- Invest in long-term woodland management.

This runs directly counter to the tree targets and commitments in for example the UK Government's Environmental Improvement Plan (EIP 2025) and Timber in Construction Roadmap (TICR) 2025.

5.2 Domestic Timber Supply

The UK already imports around 80% of the timber and wood products it consumes, meaning that any reduction in domestic woodland creation or long-term timber production risks increasing reliance on imports further.

Respondents warned that the changes could reduce domestic timber supply by:

- Discouraging productive woodland creation.
- Bringing forward felling in an unplanned manner.
- Reducing investment in future timber crops.

Again, this runs counter to the commitments in the EIP and TICR.

5.3 Nature Recovery and Carbon Storage

The survey also suggests that the changes could also damage wider environmental objectives.

Respondents warned that the reforms may:

- Discourage continuous cover forestry.
- Encourage woodland owners to reduce standing timber value.
- Distort management away from amenity and conservation woodland.
- Reduce long-term carbon storage and biodiversity benefits.

Several respondents indicated that the reforms could encourage the earlier felling of woodland and reduce incentives to retain standing timber and diverse woodland structures over the long term. This is particularly concerning for continuous cover forestry, long-established broadleaf woodland and environmental woodland, where retaining canopy cover and varied woodland structure can provide important benefits for biodiversity, soils, landscape and long-term carbon storage. This is particularly concerning for long-established family woodlands and continuous cover forestry systems, where management decisions are often taken over several generations.

As one respondent observed:

"The focus is now how to reduce the woodland's value to minimise the IHT liability."

Another respondent stated:

"Our woodland is environmental so has no income but is valued in with the rest of the holding. If governments want environmental gain maybe this should be exempt."

This comment illustrates a further concern raised through the survey: that amenity, conservation and environmental woodland may deliver significant public benefits in terms of biodiversity, landscape and carbon storage, whilst generating little or no income to help meet an inheritance tax liability.

6. Next Steps and Potential Solutions

The organisations behind this survey recognise that the Government has already made concessions by increasing the allowance for 100% APR and BPR from £1 million to £2.5 million per person.

However, the survey demonstrates that woodland and mixed estates containing woodland are different from most other assets. Whilst HM Treasury's Written Ministerial Statement of 5 January 2026 estimated that around 85% of estates claiming APR, including those also claiming BPR, would not pay any more inheritance tax as a result of the changes, this survey demonstrates that a very different picture applies for woodland owners.

Only around one third of respondents believed that they would not be affected, whilst almost half expected to be affected and a further proportion remained uncertain. The survey therefore suggests that the revised threshold may still leave a substantial number of woodland owners, family estates and forestry businesses exposed to inheritance tax liabilities.

Given the potential unintended consequences reported previously to Defra and Treasury Ministers and now demonstrated by this survey, Confor, the RFS and the CLA would welcome further discussion with HM Treasury, Defra and Ministers about how these impacts might be reduced or avoided.

One possible approach is reform of Woodlands Relief. The CLA proposed a simple amendment to the Finance Bill following the Autumn 2025 Budget which would replace references to "trees or underwood" with "woodland", defining woodland as the land together with the trees or underwood growing upon it.

The effect of this change would be to treat the land and timber crop as a single woodland asset for inheritance tax purposes, with any inheritance tax liability deferred until the woodland is sold for money or money's worth.

Although this proposal was not taken forward in the 2025-26 Finance Act, the organisations believe that it could provide a useful, separate mechanism to protect long-term family woodland ownership, avoid undermining Government tree targets and environmental objectives, whilst still allowing inheritance tax to be payable if woodland is ultimately sold. Such an approach could be particularly beneficial for long-rotation forestry, continuous cover forestry and environmental woodland. It would avoid penalising owners for retaining standing timber, undertaking beneficial routine thinning or long-term management and could help ensure that woodland remains in family ownership whilst continuing to deliver public benefits such as timber, carbon storage, biodiversity and landscape.

Appendix 1 - Case Studies shared

Continuous Cover Forestry and Long-Term Management

Case Study 1 – Continuous Cover Forestry at Risk - A respondent managing 100 hectares of woodland under continuous cover forestry for 125 years estimated the woodland to be worth approximately £2.5 million, within a wider mixed estate worth approximately £8 million.

The respondent estimated that the inheritance tax attributable to the woodland could be around £500,000 and stated that woodland would need to be clearfelled over the following ten years in order to meet the liability.

Case Study 2 – Long-Term Management Discouraged - A respondent with 80 hectares of woodland within a wider £22 million estate, including cricket bat willow production, a Christmas tree enterprise and a firewood business, stated that the inheritance tax liability could have a major effect on the future of the estate.

The woodland is currently being moved towards continuous cover forestry. However, the respondent stated that further woodland creation is now unlikely and warned that fragmentation of ownership would make management almost impossible, particularly the safe management of roadside trees.

Reduced Woodland Creation and Investment

Case Study 3 – Cancelled Woodland Creation -A respondent who had planned to create new woodland stated that the proposal had now been cancelled because of uncertainty over inheritance tax.

The respondent stated that they were now far less likely to invest in woodland creation.

Case Study 4 – Wider Deterrent to Future Investment

One respondent described the reforms as:

"A very serious disincentive to invest in forestry/woodland which requires a very long term approach and is subject to more than enough risks (deer, squirrels, climate change (fire, drought, storms), disease, pests etc etc) without having to worry about fiscal risks. Including forestry in these changes seems totally mad - raise virtually nothing and discourage long term investment in a fragile sector."

The respondent argued that the changes would reduce future investment in woodland creation and long-term woodland management at a time when forestry businesses are already exposed to substantial biological, climatic and market risks.

Mixed Estates and Earlier Felling

Case Study 5 – Mixed Estate Facing Earlier Felling

One respondent managing 320 hectares of oak and softwood woodland as part of a mixed estate stated that the estate would need to raise a substantial amount of cash in order to meet inheritance tax liabilities.

They stated that this would likely require earlier clearfelling than planned, disrupting long-term management and reducing future income.

Case Study 6 – Small Woodland, Large Mixed Estate

A respondent with less than 50 hectares of woodland stated that the woodland itself would probably fall below the £2.5 million threshold, but when combined with the family farm, buildings and a small tourism business, the overall estate would exceed the threshold.

The respondent stated that they may need to sell woodland parcels or transfer ownership much earlier than planned.

Succession and Restructuring

Case Study 7– Costly Succession Planning

One respondent stated that they had already transferred 80% of their woodland business into a family trust and taken out life insurance to cover the seven-year risk period.

They estimated that the cost of this was around £300,000 and stated that this money would otherwise have been invested in future woodland creation.

Case Study 8 – Earlier Transfer Before the Next Generation is Ready

Another respondent stated that they were restructuring their affairs and considering transferring assets much earlier than intended, despite concerns that the next generation was not yet ready to take on the responsibility.

The respondent commented:

"We are appointing out the trust assets before April even though the children aren't ready."

High Value, Low Income Woodland

Case Study 9– Commercial Forestry Represents High Value but Low Income

One respondent stated that four commercial Sitka spruce forests in Scotland represented around 40% of the value of a diversified English company worth approximately £30 million, but generated only around 6% of annual income.

The respondent estimated that, in order to raise sufficient funds to pay inheritance tax, a disproportionately large area of the forestry business would need to be sold. After allowing for Capital Gains Tax and dividend taxation, the respondent warned that the equivalent of all four forests might need to be sold in order to meet the liability.

Case Study 10 – Environmental Woodland with No Income

A respondent with a large proportion of amenity and conservation woodland stated that these woods had high ecological and landscape value but generated little or no income.

The respondent commented:

"Our woodland is environmental so has no income but is valued in with the rest of the holding. If governments want environmental gain maybe this should be exempt."

The respondent warned that the current rules risk distorting management away from conservation and amenity woodland towards more overtly commercial forestry operations in order to secure Business Property Relief.