

TIP73 – Field Sports

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Warning

These notes are not intended to provide an exhaustive or definitive picture. Any tactical tips must be treated with a 'health warning' as the BIU cannot test or validate theories or ideas submitted to it, but merely supplies information to be used with **common sense and discretion**.

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Links to the Internet

There are a number of **references to Internet** addresses scattered throughout this note. These are not linked and need to be accessed separately from this TIP.

Reference to commercial organisations and products

This TIP may contain references to commercial organisations, together with reference to specific products or services. Please note these are included for example purposes only and are not endorsements of the organisations, products and services.

This TIP may also contain information or statements from external Websites. Links to non-HMRC Internet sites do not imply any official endorsement of or responsibility for the validity of the information, data or products presented. The sole purpose of links to other sites is to indicate further information available on related topics.

Introduction

This TIP provides information on the following field sports:

- Shooting, including game and clay pigeon shooting and deer stalking
- Hunting with dogs
- Fishing.

Many of the businesses and large estates offering field sports may be connected with other leisure activities such as 4X4 driving, horse riding, rifle shooting, archery and even flying.

With their ready access to large acreages of land, it is a common to find farmers either actively involved in or in some way supporting field sports. Owing to the steadily reducing profitability of agricultural activity, farms have increasingly sought to diversify their business activities, with field sports having become one of the most popular.

Hunting, shooting and fishing can also include a range of activities; from a simple non-expensive hobby to a highly expensive pastime.

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The TIP begins with information on the various pieces of legislation affecting those involved with field sports.

Game Licences

A licence is required to take or kill game and to deal in game. Overall responsibility for game licences rests with DEFRA.

Licences to Kill or Take Game

There are four types of game licence, each catering for different periods of the year, taking into account the open seasons for various game birds. They are colour coded and can be purchased from Post Offices. The date and time of issue will be shown on the licence, which will only be valid from that particular time. The licence will expire at midnight of the day on which it is stated to expire. The holder's full name and address and the amount of duty paid must also be shown on the licence.

Duration	Colour	Purpose
Taken out after 31 July and expiry 31 July following year	Red	Covers all open seasons for game birds and shooting of hares where not exempt
Taken out after 31 July and expiry 31 October same year	Green	Popular for grouse shooters
Taken out after 31 October and expiry 31 July following year	Blue	Popular for pheasant shooters
Occasional licence for any continuous period of 14 days	Black	Popular where game is perhaps shot only once during the year

Gamekeeper's Licence

A gamekeeper's employer may obtain an annual gamekeeper's licence (at a lower cost than the normal twelve month licence). This permits the gamekeeper to take or kill game on land where their employer has the right to game. The licence is transferable should a new gamekeeper be employed while it is still valid, and only covers a person while they are employed as a gamekeeper.

If a gamekeeper wishes to shoot game on land where their employer does not have right to game, then they must obtain a licence in their own name.

Licences to Deal in Game

Two licences required to trade in certain game species. A council licence and an excise licence.

- **Council licences** are obtained from the local authority and may not always incur a charge as local authorities are often content to register dealers for public health purposes.
- **Excise licences** are obtained from the Post Office at a small cost; it is a condition of issue that a council licence be produced at the time of application.

The council licence will specify the business premises: an excise licence is required for each one. Both licences expire on 31 July each year. The excise licence must be renewed; the council may not require renewal of their licence.

In Scotland licensed game dealers may only deal in small game and persons wishing to sell large wild game require to be **Licensed Venison Dealers**.

Food Hygiene Regulations

If the main business is preparing game meat from bought-in carcasses which it then sells onwards to wholesale customers and retail outlets then the establishment needs to be approved by the Food Standards Agency to become an Approved Game Handling Establishment (AGHE).

Members of hunting parties and individual hunters who shoot and process game and supply small quantities of game meat to final consumers or local retailers are exempt from having to develop their premises into an AGHE. Note that it is the premises where the meat is prepared that have to be local to the retailers and not the shoot location. However this exemption does not exempt the individual from registering as a food business with the local authority or from complying with the food business operator's responsibilities.

Game Meat Regulations 2006

New Game Meat regulations came into force on 1 January 2006 affecting:

- hunters and food business operators:
 - operating game larders storing unskinned/unplucked game
 - supplying wild game meat directly and in small quantities, locally
- hunters supplying carcasses to approved AGHEs
- direct supply by producer or hunter of small quantities of wild game carcasses (to final consumer or to local retailers who directly supply final consumer).

The new legislation requires that:

- Shoots which sell or give away game for human consumption will need to appoint a "trained hunter" to check game as soon as possible after it is shot to ensure that food safety is not compromised. A numbered declaration must be attached to each carcass to this effect.
- Shoots or stalkers only supplying small unprocessed quantities locally direct to the final consumer or to local retailers directly supplying the final consumer are exempt from the regulations.
- Shoots or stalkers supplying large amounts of game (more than 10,000 head of small game or 300 deer carcasses in any one year), must register the premises with the local authority as a food business. This requirement goes beyond the registration of a game larder (see below) because it necessitates a higher standard of hygienic handling and transport facilities and renders both liable to inspection.
- If a shoot or stalker wishes to process (includes plucking and gutting of game birds) and supply small quantities of wild game meat to the final consumer or to local retailers directly supplying the final consumer, they must be registered with the local authority as a food business establishment. To meet the requirements of registration, shoots etc require a good standard of hygienic storage, processing and transport facilities and must also have a Hazard Analysis and Critical Control Point (HACCP) plan in place.
- Registration of shoots or stalker wishing to process large quantities of game now comes under national ie Food Standards Agency, rather than local authority control.

The new regulations do not apply to private domestic consumption in the shooter's own home.

The national game licensing laws will still remain in force and so, to sell any game or venison, a Game Dealing Licence (Venison Dealing Licence in Scotland) is still required.

Registration of Game Larders – Since 1992 the game larder of any shoot operating more than 5 days in any 5 consecutive weeks has had to be registered with the local authority. But the new Game Meat Regulations mean that smaller shoots will now have to register if they wish to supply their game to anyone other than family and friends.

This area of guidance had been withheld because disclosure would prejudice the assessment or collection of taxes/duties or assist tax/duty avoidance or evasion.

Planning Permission

Planning permission is generally needed to alter substantially the appearance of an existing building, convert a building to a different use, develop a new building for use not classed as agriculture or forestry or construct a new access or car park.

It is also necessary for any larger agricultural buildings and any building for the keeping of livestock for non-agricultural purposes, such as horses.

Planning permission is required in all cases for the change of use of land from agricultural to recreational use. This includes creating or enlarging a lake which is for non-agricultural use, eg fishery, within 25 metres of a road or where material is to be exported from the site.

Business Rates

Farming is one of the few sectors that is exempt from paying business rates. But farms which have diversified into non-farming activities will most likely be liable.

- Game Farms are not within the exemption provisions for agricultural premises as game birds are not defined as livestock. Thus they are liable to business rates.
- Shooting grounds and clay pigeon shoots may or may not qualify for exemption from business rates. Liability to business rates will depend on such factors as permanent features and buildings (car parking, club house, shooting ranges), whether the land actually reverts to agricultural operations between shoot meetings and whether the shoot has a separate defined curtilage within the farm.

Farm Diversification Relief came in after Foot and Mouth in 2001. If a farmer had converted a building that was used for agricultural purposes for at least 6 months during the 12-month period starting on 15 August 2001 and it had a rateable value of less than £6,000, the farmer can get 50% rate relief for 5 years. All relief granted under this scheme ceased on 14 August 2006.

Avian Influenza

Avian influenza is a highly contagious viral disease affecting the respiratory, digestive and/or nervous system of many species of birds. Following cases of avian influenza in other countries in 2005 and isolated cases in the UK in 2006, shoots reported that April bookings (when bookings for the coming season normally commence) for the 2006 season were down, particularly from overseas visitors. However, when the epidemic failed to materialise, confidence and bookings started to improve. Further outbreaks occurred in early 2007 but their affect on the 2007 season is not yet known.

Avian Influenza (Preventive Measures) Regulations 2005

Following an announcement by DEFRA in December 2005, owners of poultry flocks of 50 or more birds (overall, not just of one species) had until 28th February 2006 to register their flocks. For the purposes of the legislation, "poultry" means all birds which are reared, given, sold or kept in captivity for commercial purposes including showing, breeding, the production of meat or eggs for consumption, the production of other commercial products, and restocking supplies of game. Species to be registered include partridges, pheasants and ducks. Premises with fewer than 50 birds are not required to register. However they can voluntarily register their birds after 28 February 2006 if they wish. Registration of poultry keepers is part of an initiative to step up surveillance of avian flu and improve controls in the event of a possible future outbreak.

2007 Outbreak

As a result of an outbreak of Avian Flu at Holton, Suffolk, a number of restrictions came into place in Norfolk and Suffolk:

- a 3km Protection Zone (PZ)
- a 10km Surveillance Zone (SZ)
- a much wider Restricted Zone (RZ).

Between 7th and 16th February 2007 all shooting, hunting or scaring activities which could cause dispersal of wild bird populations were banned within the PZ and SZ, but not in the RZ, ie within a 10km radius of the outbreak. The only exception was for clay pigeon shooting on established shooting grounds.

Foot & Mouth Disease

The Foot and Mouth outbreak (FMD) was confirmed on 22 February 2001 in pigs at an abattoir in Essex and the ban on livestock movements commenced on 23 February 2001. The final all clear was not given until midnight 14 January 2002.

FMD susceptible animals include deer. Although horses cannot be infected with FMD, they can act as carriers and thus activities such as hunting were badly affected by the outbreak. The countryside was effectively closed for almost a year thus restricting many other field sports.

Specific FMD contextual advice is available in Tax Bulletin - Foot and Mouth Disease Special Edition issued in May 2001.

<p>This area of guidance had been withheld because disclosure would prejudice the assessment or collection of taxes/duties or assist tax/duty avoidance or evasion.</p>

Firearms

There are three main types of sporting firearms in use:

- **Shotgun** – fires a cartridge containing many round pellets. The shotgun is used to shoot moving targets and is effective up to about 35 metres.
- **Rifle** – generally used on larger targets, particularly deer and pest animals. A single bullet is fired and depending on the calibre can kill accurately up to 300 metres. Smaller calibre rifles are used for competitive target shooting at around 25 yards, or for vermin control in the field eg rabbits.
- **Airgun** – used to control pest species a short distances (up to 35 metres) eg grey squirrels, magpies, crows, and woodpigeon.

In general, the law forbids the use of shotguns and handguns for hunting deer although they may be used at close range to dispatch an injured or diseased deer to end the deer's suffering, or for the slaughter of farmed deer.

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Lending Firearms

A person who does not hold a Firearms Certificate may borrow one from the occupier of private land subject to certain conditions:

- the firearm must be borrowed not hired and used on land owned and occupied by the person lending the firearm
- the firearm must always remain in the presence of the occupier or their servant (ie within sight and earshot)
- the servant must also hold a Firearms Certificate covering the firearm concerned
- the borrower must be 17 years or older
- the borrower must adhere to the same Firearms Certificate conditions eg security, as apply to the holder
- although the rifle may not be hired, ammunition may be purchased.

Visitor's Firearms Permit

Visitors wishing to bring non-prohibited, legal firearms into the UK must first obtain a Visitor's Firearms Permit.

Applications for visitor's permits in Great Britain must be made on behalf of the visitor to the Chief Officer of Police, by a Firearm Certificate holder who has rights or title to the land for using firearms.

In Northern Ireland applications are made to the Police Service of Northern Ireland. A Northern Ireland Visitor's Firearm Certificate does not permit possession, or use, of a firearm in any other part of the UK. Visitors entering Northern Ireland directly from any country outside the UK must clear the firearms with Customs on arrival in Northern Ireland. If travelling to Northern Ireland via Great Britain, visitors must use an agent or courier to transport the firearms between the points of arrival and departure in Great Britain.

Lead Shot Legislation

Lead can affect the development, reproduction and survival of animals and humans. Waterfowl are at particular risk from lead poisoning as they ingest shot when feeding or taking in grit to aid digestion and, in wetlands which are shot over, lead poisoning of waterfowl has been found to occur.

Consequently on 1 September 1999 legalisation was introduced in England prohibiting the use of lead shot over certain wetlands and for waterfowl shooting. Where lead shot is not permitted, bismuth, tungsten, tin and steel shot are used. The police are responsible for enforcement of the law.

Similar legislation came into force in Wales on 1 September 2002 and Scotland on 1 September 2004. There are currently no indications of any proposed restrictions in Northern Ireland.

Shooting

Shooting includes a number of distinct activities including:

- driven and rough/walked-up game
- coastal and inland wildfowling
- deer stalking
- pest control.

Many shooting providers offer more than one type of shooting, with driven game being the most popular and pest control the least.

A number of agents also arrange shooting abroad eg driven boar and deer in Europe, dove shooting in Argentina, and buffalo and antelope hunting safaris in Africa.

The Economic and Environmental Impact of Sporting Shooting published in August 2006 covers game shooting, deer stalking, wildfowling and pest control. A copy of the full report can be viewed at www.shootingfacts.co.uk.

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Introduction to Game Shooting

Game shooting has been a traditional countryside pastime in the UK for centuries and conjures up images of a sport primarily pursued by the landed gentry. That image is now somewhat out of date. Owing to the steadily reducing profitability of agricultural activity, estates have increasingly sought to diversify their business activities. Since the beginning of the 1990s game bird shooting has become a multi-million pound industry and many thousands of people, from all walks of life, take part. There have also been many new entrants into the industry in recent years. As a leisure activity demand is closely related to the health of the economy. Demand for good shooting is growing, with the demand for high quality shooting reported to exceed supply.

Dogs are used to find and flush game and to retrieve the shot game. Labradors and spaniels are the most common breeds of dog used in shooting although pointers and setters are also used to a lesser extent.

Driven Game Shooting

This involves a team of people and dogs, known as beaters, moving through areas of woodland or covert, flushing the game ahead of them. Teams of shooters, or guns, are lined up at numbered pegs or in numbered butts, ready to shoot the fleeing birds. Traditionally there are 8 guns in a gun line, although some shoots will cater for smaller or larger numbers, usually up to a maximum of 12.

A shoot day is made up of a number of drives over different parts of an estate where birds are flushed from their cover by beaters and driven towards the gun line. At the end of each drive the shot birds are collected by pickers-up (shoot helpers with gundogs) and spent cartridges are collected. On high bird days of over, say, 300 birds, loaders are employed. These days are known as double-gun days as, in order to cope with the high bird numbers, each gun/shooter needs to be armed with 2 double-barrelled shotguns and needs someone to load on their behalf.

Because of the organisation and number of people involved in a driven shoot, the cost to the guns is considerably higher than in the other types of shooting.

Rough Shooting

Also known as walked-up shooting, this is where shooters use their dogs (usually Labradors or spaniels) to flush game out of hedgerows, woods etc, as they walk along, and to retrieve the shot game. Bags will usually be smaller than those achieved in driven shooting, but may contain a large variety of species such as partridge, pheasant, woodcock, ducks, rabbits and hares. One-beat-one-stand shooting is where birds are flushed out by one person and are shot by another.

Open Seasons for Game

The Wildlife and Countryside Act, 1981 and the Game Act of 1831 impose restrictions on the sale of game and also control the methods of killing wild birds and animals. There are a number of birds, wildfowl and animals that can only be shot at certain times of the year. These periods are known as open seasons and it is an offence to kill or take animals and birds in the closed season. Details of the open seasons are set out in Appendix 3. In England and Wales it is also an offence to take or kill game on Sundays and Christmas Day.

Game Shoot Structures

Shooting can be provided through one or more types of structure:

Shooting-in-hand is private shooting where the shoot owner decides who will take part. It should only apply to circles of family and close friends. This represents the age-old image of shooting as an activity of the landed gentry. It is common for invited guns to “contribute” towards the costs of the shoot.

Resident syndicates are groups of guns that regularly shoot together as a team at a single shoot. They are generally charged a fixed amount to cover a season on a contracted number of days, paying for their shooting before the season starts. Although bird numbers are not generally fixed it is usually understood they will be, say, 200-bird days. The shoot owner may also be a syndicate member. There may be, and commonly is, more than one resident syndicate operating on an estate. Syndicate days may involve supplies of catering.

Roving syndicates are, again, groups of guns that shoot together. However, they book their season for a number of single days at different shoots. Days may be sold to them on a per-day basis but it is more common for the charge to be per-bird put up. The supply that is made is normally a package of services including, not just the shooting, but also catering on arrival, in the field and a pub/restaurant meal.

Let days are similar to roving syndicate sales but the gun line is made up of small groups and/or individuals. Prices are generally on a per-bird basis and, again, the supply is a package of services.

Commercial days – Many organisations book shoot days for company events and for business entertainment purposes. The supplies will be packages of services, including catering, and may include other chargeable extras, such as gun hire, cartridges, 4x4 vehicle hire etc.

Business entertainment – The shoot owner may also use some days as private days to entertain suppliers, customers etc. The guns on these days might, but probably will not, be asked to contribute towards costs. However, bartering arrangements are commonplace within the industry and suppliers for example, whilst not paying for the day’s sport, are likely to reciprocate in the form of “free” supplies of their goods or services.

Game Shoots

There are two options to farmers and landowners wishing to develop game shooting on their land:

- let the shooting to a syndicate who will organise and run the shoot, or
- develop the shoot themselves and sell days.

A game shooting enterprise can be set up quite easily on a farm with minimum disruption to normal farming activities.

Formal leases to syndicates are usually for a minimum of 3 years but can run up to 10 or even 20 years. Fees for joining a syndicate can be substantial, running into thousands of pounds. Often the owner will keep a few days of shooting for personal use.

Developing a shoot and selling days requires more knowledge, time and considerable investment in management, stocking, marketing, cover crops and possibly the employment of a gamekeeper. Shoots, if of the appropriate size and with suitable facilities, can market themselves in the corporate hospitality field.

Advertising of shoots is comparatively rare. Most shooting is sold by word of mouth or through sporting agents, who may act as principal or purely on commission.

The type of landscape dictates the best type of shooting:

- woodland for pheasants
- open countryside for partridge
- wetlands, ponds and rivers for ducks.

Generally speaking, the more undulating the topography, the better. The minimum acreage required for a shoot varies according to the landscape although as a rule of thumb 300 acres would support a farm shoot. Some estates may need additional woodland and game cover crops.

Gamecrops are planted to produce cover and food. Mostly they are made up of kale, maize, mustard, quinoa, linseed turnips or some other combination of seed producing crop.

The Agricultural Budgeting Costing Book, published twice yearly in May and November, includes data on expected levels of costs and returns for game shooting.

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Quality

Quality is dependent on a range of factors. Firstly the birds need to be in good condition, healthy and well nourished, but not fat. Guns want “sporting birds”, by which they mean fast, high-flying birds that are difficult to hit. The shoot terrain is important in this respect. Hills, trees and hedges make the flushed birds rise fast. For this reason, some areas, Devon for example, are noted for providing sporting birds.

A shoot’s quality is demonstrated by a ratio to be found in its game records. Shoots keep detailed records of their activities including numbers of birds released, numbers shot, lists of participants on each shoot day and, importantly, the numbers of cartridges fired – hence the spent cartridge collections after each drive. A shoot’s reputation is based, at least partly, on its “cartridge to kill” ratio. Guns do not want to hit a bird with every shot as that is not considered sporting. Low quality shoots have cartridge to kill ratios of, perhaps, 2:1. An average shoot has

a ratio of 3:1. Adverts for higher quality shoots quote ratios of 4.5 or 5:1. Ultimately a shoot will be able to sell its season, and charge top prices, if its cartridge to kill ratio is high.

Quality is also dependant on the standard of hospitality afforded and most shooting is sold as a hospitality package. The highest quality shoots are, perhaps, more about hospitality than sport. They are provided by high profile estates and, along with the day's sport, comes the kudos of being a guest at the stately home of a member of the peerage, with the attendant fine cuisine and corresponding overnight accommodation.

Starting Up

The main ways of starting up a game shoot enterprise are:

- purchase 6 week old poults and release
- purchase day-olds, rear for release and/or sale
- purchase eggs, hatch, rear for release and/or sale
- produce eggs, hatch, rear for release and/or sale
- catching some birds from the wild on estates providing permission is granted.

Small-scale rearing operations are rarely viable because:

- large game farms can make economies of scale and their incubation cost per egg is far below that of the smaller unit
- small numbers of day-olds which do not fill a brooder unit make the overhead costs per bird high.

Game Shoot Income

The main sources of income on a game shoot are:

Sale of Shoot Days

Receipts from a game enterprise are derived mainly from organised day shoots during the season. These average 12 to 20 days per season although larger estates can have up to 40 days. On some estates, 2 shoots are held ie 80 days. The charge structure is generally per gun and can be expected to be several thousands of pounds per day. Charges are normally based on a set number of birds per day eg customers pay for a 250-bird day at £25 per bird (£6,250). Charges normally include refreshments and beaters.

Some adverts quote prices as say £625 per gun for an 8-gun line. This works out as: 8 guns at £625 = £5,000 at £25 per bird – a 200-bird day.

Agreements can be sought for some cash compensation eg 'overs' and 'unders'. Typically if a team shoots 10% less than the projected bag their bill would be adjusted down (underage). But if they shot, say, 10% or more above it (overage), they would pay the full brace rate beyond this with perhaps a discount of a couple of pounds. Guns will expect a brace each at the end of a day but usually pay for any birds above this. A tally of the number of shots is usually kept so that the ratio of shots to birds killed can be worked out, and many contracts contain a shots-to-kill ratio to avoid disputes over differences between the bag booked and the number shot on the day.

The price that can be charged will depend largely on the quality of a shoot with better class shoots charging more per bird. A good quality shoot will be less affected by market fluctuations. In 2005/06 a low quality shoot would charge a minimum of about £15 per bird put up. An average shoot charged about £25 per bird and a high quality shoot could demand up to £40 per bird. Sometimes these charges will be plus VAT. The very highest quality shoots do not charge per bird but for a hospitality package by the day. Grouse shoots are also often sold as a package with accommodation. These can cost thousands of pounds per gun.

The preference in the UK is for days of 200- to 250-bird days although some large commercial organisations let 350- to 400-bird days, especially to overseas clients. Demand for larger driven days is reported to be falling, with guns preferring a challenging and varied shoot.

Much shooting, especially at the higher quality shoots, is sold well before the start of the season. In order to avoid disappointment people will book individual days as early as April. A deposit, generally 50%, is payable on booking, the balance being payable on the day. However, regulars may be invoiced for the balance after the shoot has taken place. Days or vacancies that are still available close to the start of the season, or suddenly become available due to cancellation, are either sold over the phone, through sporting agents or through website advertisers

Rough shooting is generally sold by the day.

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Lease of Land to Syndicates

Normally, the syndicate members supply and manage stock, pay beaters and provide their own refreshments. Thus, besides the annual lease charge, there is no charge to the syndicate for the actual shoots.

Sale of excess birds shot

These may be sold to local butchers, game dealers and catering establishments. There have been reports on the Internet claiming that there often is no market for shot birds, in which case the shoot simply digs a hole in the ground and buries them. However most shoots report that they are able to sell or give away for human consumption all the fit game they shoot. A recent development involves continental game dealers doing the rounds of UK shoots, buying up large numbers of birds to take back across the Channel. The prices paid by game dealers is low and there is a substantial difference between the price paid by game dealers and the prices paid by the final consumers in retail and catering outlets. It should also be noted that not all birds shot will be fit for human consumption.

The Game-to-eat campaign, www.game-to-eat.co.uk, was launched in 2002 to promote game to butchers, buyers and consumers.

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Other sources of income

- hospitality
- sale of ammunition
- clay pigeon shooting
- bad-weather shoot cancellation insurance
- personal liability insurance
- arranging documentation for overseas visitors in respect of the temporary import of weapons
- if a processing unit is installed, prepared game including game products such as sausages may be sold to retail and catering outlets
- sale of excess eggs/chicks/poults.

Game Shoot Expenditure

Costs can range from nil where only rough shooting is let, to high investment and running costs if woodland is planted, game crops grown and a full-time gamekeeper employed. The main costs, if applicable, are:

- Restocking with reared birds to supplement wild populations. On smaller shoots poult are often bought in at 6 to 12 weeks; larger shoots may rear birds from hatching. Besides shooting of birds, losses can occur from road kill, disease and predators such as birds of prey, foxes, crows and stoats. It must be borne in mind that most shoots only kill 35% to 45% of the birds released in a season.
- Feeding birds prior to release and other costs in the rearing of the birds; equipment, vets' bills, drugs and chemicals.
- Cost of rearing cover crops and planting trees
- Beaters, pickers-up and loaders on shooting days including the cost of transport, dogs and equipment.
- Gamekeeper although these are normally only employed if shooting is being let on a daily basis. One person could look after up to around 500 birds by means of feed hoppers without affecting a working day. Above this number would require some form of regular daily attendance, and above 2,000 birds released would require a full-time gamekeeper. Approximately 50 hours of labour should be allowed per 1,000 poults produced. Wages are generally low but accommodation is usually provided.
- Where days are sold there will be the additional costs of marketing, refreshments, insurance and repairs.

Other costs include insurance, ammunition, agency commission, licences and gundog feed and vet fees.

Most good shoots are able to sell their days by reputation and word of mouth. However with increased competition, some may use the services of an agent. Agents charge between 2% and 10% of the price of the days. Some will also act as shoot captain on the day itself.

Game Bird Rearing

The majority of shoots rely on released pheasants and partridge. Rearing of pheasants and partridges is carried out every spring, with the birds being released into the wild during July and August. Grouse are allowed to breed and grow in their natural environment and are not artificially reared or released by gamekeepers. The basic economics of game bird rearing (2005/06) is:

- Game birds breed in the spring and their eggs are sold for 10p to 20p each.
- Day-old chicks that are sold on for about 75p each.
- After a couple of months the chicks grow to become poults. These young birds are sold for about £3 to £3.50 each.
- Dead game birds are sold, assuming there is a market for them, to game dealers, hotels or restaurants, for mere pennies – about 40p each in 2005.

It must be borne in mind that most shoots only kill 35% to 45% of the birds released in a season.

In the past, estates would have employed sufficient game-keeping staff to raise and look after their own bird stocks. It is far more common now for birds to be bought in, probably as poults in the main, from specialist game farms. Game bird rearing takes place throughout the UK but bird numbers are considerably complemented by purchases from the Continent, notably from France.

Assuming no limitation on incubator capacity or availability of equipment, the size of the laying flock should be based on the number of poults needed for restocking. In general, 100 pheasant/partridge poults released should result in about 40 birds shot. It should be possible to rear over 90% of day-old pheasants to release age.

Different pens may be used for over-wintering than are used for laying in the spring. Cocks should be penned separately from the hens during the winter. Laying pens can be fixed, moveable or communal. The sex ratio for pheasant should be one cock to 7 hens. Stock may be wormed prior to the egg-laying season.

Annual Cycle

The work involved in a shoot is very much cyclical over the 12-month period from the end of a season. The following information relates to a typical pheasant shoot (open season October 1st to February 1st) but gives an indication of what work is required and when, and can be adapted to other game bird species.

February - May

Birds are caught for breeding purposes. Repair work to release pens and breeding areas. Purchase of chicken netting and fencing equipment. Purchase of standard pheasant food followed by breeding pellets. Purchase of disinfecting chemicals and disease repellents.

June - early July

Chicks being born and maybe bought in as 1 day old chicks. Eggs are usually collected at least twice a day and separated into 3 categories: visibly clean, dirty, and unsuitable for hatching. The hatchability of pheasant eggs will suffer if they are kept for over 7 days. Mallard eggs should be stored in cool humid conditions for no longer than 2 weeks. Chicks will be kept indoors at this time. Food bills change to include starter crumbs and subsequently mini pellets.

Late July - August

6-week-old chicks (known as poults) may be purchased. The poults are put into outside pens to acclimatise them. Food pellets become grower pellets and amounts increase dramatically.

September - October

Birds will be transferred to the woodland pens. The pens help prevent the birds spreading too far and deter predators.

End of October - January

The shoot will commence at the end of October and run until the end of the season. The shoots will follow a pattern and usually take place on the same day of the week. Birds will now be fed on grain. If it is a cereal farm this will usually be from stock and no bills will be incurred for food elsewhere.

Towards the end of the season shoots "cull" unwanted cock birds, commonly on private days or on "beaters days", when shoot helpers are given some free sport and the cock birds, that would cause disruption to the following year's poults, are disposed of. Hen birds remaining after the season's end are rounded up to be used as breeding stock (if the shoot rears its own birds) or they are sold to/bartered for the next year's poults with game farms.

Game Farms

Most game farms rear pheasants and/or partridges. Some retain a breeding flock and produce their own eggs. Others buy eggs or day old chicks and then rear them on.

The rearing season starts in April when eggs are collected from the laying birds. The chicks are hatched in incubators and then reared in shelters. When they are older the chicks are given access to outdoor runs where they become acclimatised to the weather and natural environment.

In about August, when the birds are about 8 weeks old, they are sold to shoots to release into the countryside.

The Game Farmer's Association (www.gfa.org.uk) is the trade association representing game farms and produces a Code of Practice for good game rearing.

It is likely that many game farms also operate their own shoots. Obviously the birds are available. As long as they have access to suitable land they will have the time too as, by the time the season starts, the farming and supply aspects of their businesses will have been completed.

Game Bird Losses

There are natural losses of birds from the start of the rearing process till after the shooting season ceases. Some eggs fail to hatch and some birds will fail to make it to the poult stage. After delivery to the shoot, further losses are sustained due to disease, predation and birds simply escaping. It should be noted however that, although some birds may wander off, other birds may wander in. Losses will vary according to individual circumstances and between different bird species.

Game birds have a tendency to be cannibalistic and may attack young birds. Young birds are also vulnerable to predators such as sparrow hawks and foxes. On the majority of land where released pheasant shooting takes place, release pens are erected for the protection of young birds. Natural woodland and cover crops, such as maize and sorghum, are also used to protect birds from predators.

General measures to control diseases include: ensuring the health of the chicks or poults; hygiene and management of the brooder hut, grass runs and release pens; proper feed, medication, veterinary involvement and site biosecurity.

The following figures are from the Game Conservancy Trust who radio tagged various pheasants. The study covers an average of 26 tagged pheasants from 6 release pens on 6 estates over 3 years. Generally, the estates used released between 8,000 and 28,000 birds over 700 to 2,000 hectares. The study covered 0.2 to 1.4 hectares with a bird density of between 500 and 1,200 pheasants to the above space. 325 birds were tagged, hand reared and released in July/August. About 75% of these birds survived until the shooting season in October/November.

Fate of Released Pheasants	Mean Percentage
Early pen death	3.5%
Shot within estate	30.5%
Shot off estate	7.0%
Predated/scavenged (before shooting starts)	23.0%
Predated/scavenged (after shooting starts)	13.0%
Other death (mostly road kill)	7.0%
Survived	16.0%

Predated – Mostly by foxes

Scavenged – Died of other causes before being eaten by foxes

To summarise:

- 26.5% of released pheasants died before the start of the shooting season
- 37.5% of released pheasants were shot on or off the estate
- 16% of released pheasants survived until after the shooting season
- Total losses amounted to 46.5%.

Game Birds

Game birds are defined under the Wildlife and Countryside Act 1981 as any pheasant, partridge, grouse (or moor game), black (or heath) game and ptarmigan. Capercaillie, Common Snipe and Woodcock are normally considered to be game birds although not included in the 1981 Act. The most popular species in game shooting are:

- pheasant
- partridge
- red grouse.

Black game, also known as black grouse, are found mainly on upland moorland and hill farms, often near forestry plantations in Scotland, the Pennines and Wales. Scotland supports two-thirds of the UK's black grouse.

Ptarmigan, also known as white game, can be found in the Scottish highlands on mountains above 1,000m among boulders and scree, although in severe cold weather, birds may move from the highest ground to the edge of forests.

The **capercaillie** is the largest game bird found in the British Isles. In the British Isles, the capercaillie is found exclusively in the eastern part of central Scotland, in the Tay Valley region, and in the Scottish highlands. Capercaillie are now fully protected in Scotland.

Pheasant

Driven pheasant shooting is the most popular form of game shooting.

A pheasant shoot can vary from a single person releasing 50 birds to add to wild stock, through to a commercial shoot releasing 10,000 birds in 100 acres of woodland, employing 3 gamekeepers and letting out 50 shooting days per year typically for a party of 8 to 10.

The amount of land available and, more importantly, the amount of woodland will dictate the number of birds to be released. Pheasant densities average between 8 and 15 per hectare.

Although pheasant chicks are fragile, the rearing of pheasant is relatively straightforward provided good husbandry techniques are used. Hens lay a clutch of between 12 to 15 eggs. Their eggs will be lifted, cleaned and then incubated for 23 to 28 days. The young birds are reared for 6 weeks under cover and at 6 weeks old they are moved to release pens (600 per hectare being the average). Vitamin supplements are normally added to the drinking water at first to improve survival rates. Turkey formulations can be used if pheasant rations are unavailable. On the majority of land where released pheasant shooting takes place, release pens are erected for the protection of young birds.

Those few shoots which rely on purely wild birds are very dependent on a good, dry summer. Therefore most shoots prefer to supplement wild stock, usually by buying in 6-week old poults, placing them in release pens and then releasing to the wild in July and August so that they are fully 'wild' by the time the shooting season begins on 1 October.

Around 25% of all pheasants on a well-managed shoot will survive their first year and will be caught up the following year by the gamekeeper. These birds will provide the shoot with its supply of eggs for that season.

Partridge

Traditionally partridge shooting involves a line of guns between 6 and 9 standing on pegs 20 to 35 yards apart. The grey partridge is one of the slowest game birds on the wing. Often a covey of up to 20 birds will flush from the ground during a driven shoot. They tend not to fly far or for a sustained period. Birds usually land after a few fields and will give the dogs and shooters an opportunity for a second or third flush. The red-legged partridge on the other hand is faster

flying, and has a tendency to run forward before beaters and dogs. When they do flush, they do so as single birds or in small groups of 2 to 3 birds.

Partridge are often introduced to pheasant shoots to add variety to the shooting and to extend the season.

Red Grouse

Red grouse shooting is traditionally regarded as the pinnacle of driven game shooting and they have been one of the most sought after game birds for over a century. Red grouse can fly up to 80mph, requiring a high level of skill to shoot. Grouse shooting takes place on heather moorland between 500 and 3,000 feet above sea level. However, because of the habitat and wildlife management requirements, there are fewer providers of grouse shoot than other forms of shoot.

As grouse are found on moorland, Scotland and the north and southwest of England are notable sites for these shoots. Managed estates can be big business and are often vital to the rural economy. Grouse can also be found in Wales and Derbyshire. Income from grouse shooting helps to pay for conservation management and provides employment. Local hotels and guesthouses often benefit from shooting parties staying whilst local game dealers and restaurateurs will buy and sell grouse from the shoots. Grouse moors vary in size from 200 to up to 10,000 hectares although the average is around 2,000 hectares. To be commercially viable, a grouse moor must have grouse densities of over 60 birds per square kilometre at 12 August. The grouse are counted in late July to establish whether there are enough to plan a shooting programme that season. This ensures that a decent surplus stock of grouse remains for the following year as grouse are not artificially reared. Although the grouse open season runs from 12th August (the 'Glorious Twelfth') until 10th December, the season effectively ends by October in all but the best boom years. The larger bags tend to be shot in August and early September hence October and November are less popular.

Driven game shooting is the most common form of shooting grouse although rough shooting (or walking up) where the shooter flushes the quarry as they walk through cover is also practised. It is widely considered that driven grouse shooting is the only commercially viable means of running a grouse moor. The Moorland Association (www.moorlandassociation.org) produces an estimate of annual revenue and costs for a grouse shooting business of 7,000 acres and publishes economic statistics for various regions within England and Wales on its website,

The bag expected on a day's grouse shooting is much smaller than that expected on a pheasant shoot. However, grouse shooting is a more expensive pastime than pheasant shooting in terms of price per bird. Normal prices are in the region of £120 to £150 per brace of birds, ie about 3 times as much as pheasants and partridges (2005/06). Many of the moors are owned by high profile people and, just as in the case of other game bird shooting, a day's shooting might involve a very expensive hospitality package, beyond the realms of the per-bird price structure.

Heather is the main source of the grouse's diet, with each bird eating up to 50 grammes of it a day. Heather also provides natural cover and a breeding ground for grouse. Grouse are allowed to breed and grow in their natural environment and are not artificially reared or released by gamekeepers. Consequently, rather than farming the birds, the moor needs to be managed.

Grouse have a natural boom to crash population cycle; depending on the type of ground, this can be between 7 and 12 years. Thus numbers of birds vary from year to year; even with the assistance of management, numbers cannot be guaranteed. In poor years there may not be enough grouse to shoot and typically shooting will not take place in every year. Cancellations may also occur. The effects of disease and weather can lead to population crashes from one season to another. Ratios of young to old birds on the ground will also be a factor. Populations can however recover as quickly as they crash. Grouse are a short-lived species, with two or three dying within one year of hatching, regardless of shooting. Cold wet weather later in the summer can be a problem, and if cold northerly winds are experienced in the months of March and April this can affect the blooming of the heather which in turn may result in smaller egg clutches and less success in rearing the young.

Where broods are late the best shooting can be set back a month to September whereas the majority of people prefer to shoot at the start of the season, as near to the twelfth as possible, when, under normal weather conditions the heather would be at its best. The new season's birds are, however, younger anyway at this time and some estates delay the first shooting until September by choice as this month often offers the best driven grouse shooting activity.

In England and Wales the average keeper density is one keeper per 3,500 acres. An estate with 7,000 acres would aim to hold 16 shooting days per year.

Widfowling

This is mainly a solitary activity traditionally taking place below the high water mark in estuaries, foreshores and coastal marshes during the winter. However today it also sometimes includes inland shooting, either on flight ponds or over decoys and the provision of flight ponds can provide wildfowl shooting. The main quarry is geese and ducks. Dogs are necessary in order to retrieve the shot birds. Typically coastal wildfowling is carried out through clubs covering large areas of land.

The duck and geese species that can be legally shot in England, Wales and Scotland are:

Canada	Greylag	Pintail	Teal
Gadwall	Mallard	Pochard	Tufted Duck
Goldeneye	Pink-footed	Shoveler	Wigeon

White-fronted geese can only be shot in England and Wales.

There is no shooting in Northern Ireland on the foreshore after 31st January and no shooting of any wild bird including pest species at night. In addition to the species listed above, scaup can also be shot in Northern Ireland.

Duck

The rearing of duck is relatively easy although reared duck do not necessarily provide good shooting. Mallard eggs require 28 days of incubation. Incubator hatched mallards need an artificial brooder inside a wire run. Ground temperature should be approximately 32°C for day olds. They should be weaned off heat during daylight by 3 weeks old. Mallard will thrive on starter crumbs for the first couple of weeks and should be weaned onto grower pellets at 3-4 weeks. At 6-7 weeks small amounts of wheat or barley are introduced.

Woodpigeon

The woodpigeon is a major agricultural pest bird. It is legal to shoot this bird all year round. Methods of hunting for this bird are:

- Decoying – building a hide near a field where pigeons are feeding and using artificial or dead bird decoys to attract the pigeons within shotgun range. Hides may be built with camouflage nets, straw bales or natural cover.
- Flighting – shooting pigeons on flightlines. Guns stand concealed on the edges of woods or in hedgerows and shoot passing birds without the aid of decoys.
- Roost shooting – Guns position themselves before dusk in woods where pigeons are known to roost during the winter and wait for the birds to return from their day's feeding.

Clay Pigeon Shooting

This is a popular sport with a high demand coming from the corporate and business sector. Many businesses provide club and/or competition facilities to established shooters, with many catering to both markets. Many successful ventures are based on providing a full day's entertainment, including the provision of food and drink. Some also offer shooting tuition as well as other activities such as archery.

The main types of clay pigeon shooting are:

- Down the Line: often practised by beginners. A round usually consists of 25 targets which are fired away from the shooter. The targets rise at a constant angle but are fired randomly across the horizontal plane.
- Skeet shooting: clays are fired horizontally, one high, one low, both as singles and pairs.
- Trap shooting: clays ejected away from shooter at different angles and heights. The targets are quicker than Skeet.
- Sporting shooting: uses a number of different types of clay targets. Combining different speeds, angles and size of target over varied topography and using towers simulates the flight of any game bird.

Clay pigeon shooting developed from the pastime of shooting live pigeons released from boxes, or traps. In the 19th century, glass balls were substituted for live birds and these in turn were superseded by clay pigeons, saucer-shaped discs of baked ceramic material.

Shooting grounds vary enormously in the amount of facilities offered. At the bottom end is a corner of a field where a Clay Pigeon Trap is set up and local enthusiasts turn up for a couple of hours on a Sunday morning to shoot. These sites are normally rented from a local farmer for a small yearly fee. More substantial sites can be found on farmland offering the variety of shooting offered on the more luxurious sites, with hot drinks and snacks supplied from a caravan. At the top end of the range are the custom-built sites which normally consist of a lodge/chalet type of building used as an office, refreshment bar and storage premises. Sited around the building will be fixed sites for the various disciplines of Clay Pigeon shooting. The staff normally consist of the proprietor/manager, staff supplying refreshments, and a number of casual employees who act as trappers and scorers.

Sites on farmland normally operate only at weekends. Clay pigeon shooting has the advantage that it can be tailored to fit in with other farming activities as shooting days can be organised to suit the farmer. The permanent sites tend to open for a limited time through the week and all weekend.

There is normally a hard-core of regular customers augmented by a limited passing trade and competitors who attend for specific competitions.

All shooting grounds have to be licensed by the local Chief Constable of Police. Licenses are granted on an annual basis after the Police and local authority have satisfied themselves as to safety, security, noise, pollution etc. Shooting grounds also have to be approved by the Local Authority by means of planning permission if they intend to shoot on more than 26 occasions in a calendar year.

Options for setting up a clay pigeon venture include involvement of a local shooting club, uptake of a franchise or operating on an individual basis. To ensure a minimum safe exclusion zone, the minimum area of land required is around 15 hectares. A varied terrain means that a range of 'birds' can be simulated, increasing the quality of the shooting. The land should be free of public footpaths and bridleways, away from housing that might be affected by noise and not be near overhead powerlines or cables. It should also be easily accessible and close enough to a population centres and potential customers, have good access to car parking, plus buildings for toilets/clubhouse/restaurant if food and drink are part of the package on offer.

Marketing is very important to ensure a successful business.

Clay pigeon shooting is an all-year round, all-weather activity, but it can also be operated seasonally around the summer entertainment period, or the autumn for game shoot practice.

Income

Fees are normally charged on the basis of a certain number of clays, usually multiples of 25, launched. Some shooting grounds operate an account system which can be settled at the end of each day, weekend or week. Half or full day packages may be offered including some instruction, lunch, drinks, a set number of clays, plus other facilities. The Agricultural Budgeting Costing Book, published twice yearly in May and November, includes data on expected levels of income and expenditure in clay (and laser) pigeon shooting.

This area of guidance had been withheld because disclosure would prejudice the assessment or collection of taxes/duties or assist tax/duty avoidance or evasion.

Other income for shooting grounds is generated by:

- catering and refreshment facilities
- where a gun shop is attached to the ground, sale of firearms, ammunition, clothing and accessories
- tuition fees.

Laser Clay Pigeons

Laser clay pigeon shooting uses deactivated shotguns fitted with a laser beam. Clays are fitted with a reflective strip. Guns are fitted with a radio transmitter which automatically calculates and transmits the score to an electronic score board. Up to 5 people can shoot at the same time, each scoring separately.

There is no lead shot, little (or no) noise and clays are re-usable. Much less space is required; it can even be used indoors and at night. Thus this is ideal for venues where it is not possible to do real clay shooting (such as city centre hotels with limited grounds).

The total equipment needed, guns, clays and launcher, is relatively small and can be transported from venue to venue by car or small van. Thus besides permanent sites, laser clay pigeon operators may travel around a region, setting up business at fairs, holiday camps and hotels etc.

No gun licences are needed, therefore young people can participate - infra-red beams are harmless and there is no recoil. Laser clay pigeon shooting may well appeal to a different clientele compared to conventional clays.

Deer Stalking

Deer can cause considerable damage to farm and timber crops, especially if their numbers exceed the available food supply. To reduce such damage, and to ensure the health of the deer population, individual animals will be culled. Therefore farmers and land owners with deer on their land may allow individuals or groups, either accompanied or unaccompanied, onto their land to stalk and shoot deer for a fee. The Forestry Commission also issues permits to stalk deer in its forest. Individuals are not allowed to stalk deer unless they are experienced: most landowners require hunters to make a successful shot at a target before being allowed to stalk their deer.

Deer may also be shot for 'trophies' ie the antlers are kept as a souvenir. Such animals will be carefully selected by the landowner in accordance with a herd management plan. They represent a small percentage of deer culled each year but provide valuable revenue for the landowner who will retain the carcass and venison.

Experienced stalkers may set themselves up in businesses, hiring themselves out to estates and deer parks to undertake deer management work. This can involve surveying herds and carrying out culls.

Deer can only be hunted between certain dates, known as the stalking or open season. Appendix 4 details the open seasons for the various species of deer as set out in the Deer Acts of 1957, 1959 and 1963. In England and Wales a stalker may only sell or possess venison for sale during the open season and the first 10 days of the relevant close season. Dealers may possess and sell during the close season. In Scotland there is no prohibited period, the only provision being that the deer was lawfully killed.

The Deer (Scotland) Act 1996 prohibits all methods of killing deer other than by shooting. The Act, however, does not prohibit the use of dogs to assist in hunting eg to move deer to controllers with firearms or to find shot or wounded animals. The Act also restricts the shooting of deer at night to those people with written authorisation from the Deer Commission for Scotland.

Deer stalking equipment includes a rifle, binoculars, knife, torch and suitable clothing and footwear. Many deer stalking estates have high seats, towers and hides.

Income

Deer stalking is usually offered as a package, permitting a specified number of outings (typically of 3 to 4 hours each) over one or more days or a week. This package may also include accommodation on the estate. Deer stalking may also be offered as part of a package with other activities, eg fishing, clay pigeon or game shooting, horse riding and 4WD driving. Some packages include one trophy (sometimes more) in the price; allowing extra trophies to be taken but at extra charge. Other estates will charge one price for a certain number of outings, charging extra for each trophy taken. Some estates have no limit on the amount of does or cull animals that can be shot. It costs more to kill the stag/buck than the hind/doe and more for adult animals. As a very broad idea, the following charging structure might be applied:

Red Deer	Stag	£250
	Hind	£100
Roe Deer	Buck	£75
	Doe	£30

Each hunter is normally accompanied by one experienced stalker. This is often included in the price although it may be charged as an extra. Unaccompanied stalking may also be offered.

The estate prepares the trophy (head and antlers) ready for mounting for which an additional charge is usually made. An additional charge may be made for very heavy trophies eg £x per gram over 300gms. When the head is weighed, around 10% is deducted to allow for drying out. Additional discretionary charges may be made for:

- badly placed shots resulting in venison damage (up to the full value of the carcass)
- searching for long periods for injured deer which are not found
- misses
- shooting out of season deer.

Prices may also vary according to the time of year. A deposit is normally required along with full payment of the balance, typically 2 months in advance. Settlement of excess fees is due on the day of departure.

Additional sources of income may arise from:

- use of ammunition
- arranging for Visitor's Firearms Permits to non-UK residents
- cancellation fees
- instruction and training eg towards a deer stalking certificate
- hospitality
- accommodation
- sale of venison and venison products.

Returns on deer stalking vary according to terrain, species of deer and quality of antler. The Agricultural Budgeting Costing Book, published twice yearly in May and November, includes data on expected levels of income in deer stalking.

This area of guidance had been withheld because disclosure would prejudice the assessment or collection of taxes/duties or assist tax/duty avoidance or evasion.
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Deer Species

There are 6 species of deer found wild in Britain. Red and Roe deer are indigenous; Fallow were introduced probably by the Normans and are considered naturalised; Sika, Muntjac and Chinese water deer were all introduced in the 19th and 20th centuries from the Far East and it is escapees from parks and zoos that now populate the British countryside. Deer are found predominantly in Scotland, but there are also populations in other parts of the UK. Roe and Muntjac deer are currently not found in Northern Ireland. Red and fallow deer can also be found in many deer parks.

This area of guidance had been withheld because disclosure would prejudice the assessment or collection of taxes/duties or assist tax/duty avoidance or evasion.

Roe Red, Fallow and Sika are the species of deer most commonly stalked. Muntjac trophy hunting is only lately becoming popular and so Muntjac stalking has little tradition on country and forest estates. Their low density and restricted range means that the stalking market for Chinese water deer is small.

Red Deer

The red deer is the UK's largest land mammal. Adult males (stags) weigh 90 - 190 kg liveweight or 75 - 110 kg carcass weight. They stand up to 130 cm at the withers (the ridge between the animal's shoulder blades). Adult females (hinds) weigh 60 -120kg liveweight or 40 - 80kg carcass weight. They stand up to 115 cm at the withers. Deer on the open hill in Scotland are smaller than those in lowland English woodland.

Red deer are found mainly in Northern Scotland and Galloway, Devon and Cornwall and East Anglia - mainly in woodlands. More isolated populations can be found in the Lake District and New Forest with scattered herds elsewhere. Red deer are typically found in woodlands and forest but can adapt to open moor and hills. Densities average 9/100 hectares on open hills; 5 - 15/100 hectares in woodlands; and up to 40/100 hectares in some forests.

For most of the year adult males and females are segregated. In woodlands red deer are largely solitary or occur as mother and calf groups. On open ground, larger, single sex groups assemble. Mating (the rut) takes place between September and November. Stags do not usually mate until they are 5 to 6 years old when they are able to round up and defend hinds. In good habitats with low densities of deer, females may grow sufficiently to conceive at 15 - 16 months of age, and every year thereafter. In high densities and poorer quality habitats, they may not conceive until 28 - 40 months, and may be give birth only once every 2 or 3 years. Single calves are usually born between mid-May to mid-July. Greatest mortality occurs over winter in the first year of life or in very old animals.

They feed on grasses, sedges and rushes during summer; and heather, blaeberry, dwarf shrubs, ivy and seaweed if available in the winter. They also feed on shoots of deciduous and coniferous trees, as well as the bark of rowan, willow, Norway spruce and Lodgepole pine.

Roe Deer

Both male and female roe deer weigh between 10 and 25kg liveweight standing 60 to 75cm at the shoulder. Males (bucks) are slightly larger than females (does). They are shorter in the body and longer legged than other species. They have a distinctive white rump patch.

They are widespread throughout Scotland and north and south England, generally in open common mixed woodland and forest. Densities are highest in good quality deciduous woodland (over 35/100 hectares) and lower in coniferous woodlands (8 - 25/100 hectares).

Adults are territorial, although territories overlap and they will form small groups in winter.

The rut occurs between mid-July to mid-August, but the fertilised eggs do not implant and start to develop until late December or early January. It is thought that this is to avoid giving birth during harsh winters. Females usually breed first at 14 months. Kids are born in May and June with twins being the most common; exceptionally triplets are born.

Roe deer feed on browse (bramble, raspberry, shrubs, broadleaf and conifer trees), cereals, ivy, tree shoots and herbs.

Fallow Deer

Fallow deer are the second largest species of deer in Britain. Bucks weigh up to around 95kg and does between 35 and 55kg. Colour is highly variable, but typically summer coats are red/fawn with white spots along the flanks and back. Mature fallow bucks have distinctive palmate antlers, and both bucks and does have a distinctive 16 -19 cm white tail, with a black vertebral stripe.

Fallow deer are widespread throughout much of England and Wales with isolated populations in Scotland. Whilst they like to use mature lowland woodland for shelter, they prefer to graze in agricultural or open land outside the forest, or open areas within the woodland.

Group sizes and segregation vary according to population density and habitat. In open, agricultural habitats they tend to gather in large mixed-sexed groups of up to 100. Elsewhere they form separate small groups of adult males and females, usually with young, only coming together to breed.

Males and females generally remain separate for most of the year. The rut occurs in October/November. Females conceive at 16 months and then annually. The single fawns are usually born in June.

Between March and September, grasses make up 60% of the diet. During autumn and winter, fallow will eat trees and dwarf shrub shoots. During severe winters, the bark of established conifer and broad leaf trees may be stripped and eaten.

Sika Deer

Sika deer are medium in size being only slightly smaller than fallow deer. Males weigh up to 70kg - females smaller. The summer coat is usually chestnut red to pale yellow, with distinct white spots.

The largest populations are in Scotland, mainly in the North West but there are also populations in mid South Scotland with smaller populations in the New Forest, Forest of Bowland, Dorset and Northern Ireland. They prefer coniferous woodland and heaths on acid soils with population densities of 40/100 hectares.

Sika tend to be solitary for most of the year and only form small groups in winter. The sexes are strongly segregated and occupy discrete geographic ranges for most of the year, only coming together to mate.

The rut occurs in late September to November. Usually, all the adult hinds over two years old, 80% of yearlings and 30% of calves will become pregnant. Single calves (rarely twins) are normally born early May to late June. Sika deer are able to hybridise with red deer producing fertile offspring, which some people view as a long-term threat to native red deer populations.

They feed on grasses and dwarf shrubs, especially heather, as well as bark and shoots from conifers.

Chinese Water Deer

Chinese water deer is a small species between roe deer and Muntjac. Both adult bucks and does weigh 11 to 18kg and stand 50 to 55cm at the shoulder. They do not have antlers but the bucks have protruding tusks.

Chinese water deer have a limited range from Bedfordshire to East Anglia, concentrated around the zoos and deer parks from where they escaped. They first escaped into the wild from Whipsnade Zoo in 1929. They prefer reed beds, river shores, woodlands and fields, thriving in the fens of Cambridgeshire and the Norfolk Broads.

Chinese Water Deer are solitary except when mating although they may form pairs or small groups at high density.

The rut occurs during November and December and does give birth during May to July usually to 1 to 3 fawns although it may be up to 6.

They eat any nutritious plant, especially herbs, but may take woody browse, grasses and sedges if food is limited.

Muntjac

Muntjac are slightly smaller than Chinese water deer. Bucks weigh 10 to 18kg and stand 44 to 52cm at the shoulder, whilst does weigh 9 to 16kg and are 43 to 52cm high at the shoulder.

Muntjac are centred around Bedfordshire (having escaped from Woburn Park) and surrounding counties and into East Anglia and the southern counties. Muntjac have also established significant populations following other escapes in Northamptonshire and Warwickshire. Isolated populations are found throughout the rest of England, Scotland and Wales.

Unlike other deer species in the UK, Muntjac do not have a defined breeding season. Instead they breed all year round and does can conceive again within days of giving birth. Muntjac are capable of breeding at 8 months old and does give birth to a single kid.

Hunting with Hounds

The hunting of animals with dogs has been a rural activity for centuries. The following outlines the position with regard to hunting with hounds prior to implementation of the hunting ban when a number of different animals were hunted with dogs in the UK, including foxes, deer, hares and mink. Each quarry species was hunted in a different way:

- The main ways in which foxes were hunted with dogs are:
 - on horseback by registered packs of foxhounds and harriers
 - on foot by the registered and affiliated foxhound packs in the Lake District (the 'Fell packs') and by registered and unregistered packs in Wales
 - by registered and unregistered gunpacks in Wales, which used hounds mainly to flush out foxes to waiting guns
 - by the use of terriers, in conjunction with the above packs or by other groups or individuals such as gamekeepers, in order to locate or kill the fox underground and to dig it out or bolt it to nets, guns or lurchers or other "long dogs"
 - by the use of lurchers and other "long dogs" at night to kill foxes caught in the beam of a powerful lamp.
- Deer were hunted on horseback by the three registered packs hunting red deer in the south west of England and by at least two unregistered packs hunting roe deer.
- Hares were hunted on horseback by the registered packs of harriers and, on foot, by the registered packs of beagles and basset hounds.
- Hare coursing was practised by registered coursing clubs using greyhounds or other dogs and by other groups and individuals using lurchers or other "long dogs".
- Mink hunting took place by the registered packs of mink hounds and by the use of terriers in conjunction with these packs.

The Deer (Scotland) Act 1996 prohibits all methods of killing deer other than by shooting. Dogs may, however, still be used to assist in hunting, eg to move deer to controllers with firearms or to find shot or wounded animals. English-style mounted hunting with registered packs of deer-hounds is not practised.

Many of the hunts in England and Wales are registered with bodies such as the Masters of Foxhounds Association (MFHA) or the Federation of Welsh Packs (FWP). The registered packs and coursing clubs operate a system of self-regulation, but there is no body of legislation in England and Wales which is specifically concerned with hunting with dogs.

Point-to-pointing is an amateur form of steeplechasing, regulated by the Jockey Club. To qualify to race in a point-to-point a horse must have hunted a minimum of seven times in the current season. Certification to this effect is issued by the relevant hunt and lodged with the Jockey Club. Each point-to-point rider is required to be a member of, or a subscriber to, a recognised hunt. Point-to-points are designed in part to raise funds for the organising hunt, but also to provide a competitive arena for the participants.

This area of guidance had been withheld because disclosure would prejudice the assessment or collection of taxes/duties or assist tax/duty avoidance or evasion.

Income and Expenditure

The Distribution and Source of Hunt Income

	Subscriptions	Fund raising	Other Sources
	%		
All hunts	57%	30%	13%
Type of Hunt			
Foxhounds	56%	31%	13%
Stag hounds	60%	32%	8%
Beagles	57%	32%	11%
Mink hounds	66%	29%	5%
Frequency of Hunting			
1 day/week	53%	26%	20%
2 days/week	53%	34%	14%
3+ days	63%	26%	11%
Region			
South West	58%	30%	12%
South	55%	33%	12%
Mids & E. Anglia	63%	24%	13%
North	51%	35%	14%
Wales	50%	39%	11%
Hunts handling "fallen stock"	57%	31%	13

Source: Burn's Report – A National Survey of Hunts in England and Wales (2000)

Breakdown of Hunts' Income and Expenditure

	% of total
Source of Income	
Subscriptions, donations, caps and gifts	51
Social events (eg Balls, dances, race nights etc.)	25
Equestrian events (eg point-to-points, hunter trails etc.)	12
Dog events (eg puppy shows, kennel open days)	1
Other / unspecified	11
Type of revenue/operating expenditure	
Staff costs	39
Property costs	11
Utilities and communications	11
Goods purchased eg feed	9
Services purchases	8
Surpluses / unallocated	21
Type of capital expenditure	

New building work	20
Vehicles	37
Other plant and machinery	43

Source: Burn's Report – A National Survey of Hunts in England and Wales (2000)

Note that some people will subscribe to more than one hunt but, equally, it is possible to follow hunts without becoming a member and that many hunts do not collect annual subscriptions from farmers on whose land they hunt. Mounted visitors to foxhound and staghound packs normally pay a daily "cap" to ride with the hunt.

A high proportion of hunts own property including kennels, flesh houses, stables, cottages paddocks and coverts, machinery, vehicles and equipment as well as horses and hounds. Most hunts own their kennels (a broad description given to hound accommodation and facilities). About a quarter rent this facility with the remainder using facilities on a masters' or members' premises.

Collection, handling and the disposal of remains is a major cost to hunts. Some hunts handle their own fallen stock, either owning their own incinerator or renting one, whilst some offer a fallen stock service to farmers for the purposes of feeding to hounds.

This area of guidance had been withheld because disclosure would prejudice the assessment or collection of taxes/duties or assist tax/duty avoidance or evasion.

If kennels wish to collect fallen stock for the purposes of feeding to hounds, they must be approved as a "collection centre". Some hunts which have met the required collection centre standards have chosen to register with the National Fallen Stock Scheme whilst others which have met the standards have chosen to continue to collect fallen stock outside the scheme. Those which do not meet the standards or choose not to collect fallen stock can still be approved as a 'final user' under the Regulation and they can obtain 'meat' from fallen stock for feeding to the hounds from a suitably approved animal by-product premises such as a collection centre.

Normally a hunt has one or more Masters who are usually honorary but a small, but increasing number are being paid. Hunts will also usually employ some full-time and part-time staff, mainly grooms. Despite the implementation of the Hunting Ban, the loss of hunting-related jobs has, according to various press reports, been minimal with many hunts switching to trail hunting in which hounds follow a man-laid scent and some using hounds to flush foxes from cover to be killed by birds of prey.

Burns Report

The Burns Committee was appointed by the government in December 1999 to inquire into:

- the practical aspects of different types of hunting with dogs and its impact on the rural economy, agriculture and pest control, the social and cultural life of the countryside, the management and conservation of wildlife, and animal welfare in particular areas of England and Wales
- the consequences for these issues of any ban on hunting with dogs
- how any ban might be implemented.

Its resulting report, published in 2000, provides considerable insight into how hunts are run and organised, including a description of a typical day's foxhunting (paragraph 2.20). The Burns Report can be viewed online (www.huntinginquiry.gov.uk/mainsections/huntingreport.htm) as well as the Report's National Survey of Hunts in England and Wales (www.huntinginquiry.gov.uk/evidence/produce2.htm).

Foxhunting

The following outlines the position with regard to hunting with hounds prior to implementation of the hunting ban.

Foxhunting by the registered packs takes place from August/September until March/April. The hunting season varies from area to area depending on local circumstances, especially the need to avoid damaging crops or disturbing livestock. The Burns Report found there to be around 15,000 meets throughout the season with most hunts going out twice a week but with some larger hunts going out more frequently.

Fox hunts are not generally owned by one person but by a committee who appoints the Officers of the Hunt. The committee is financed by subscriptions from the riders and walkers plus voluntary payments. Out of this income, expenses in respect of horses and hounds are made. Per the Burns Report (2000), a typical Masters of Foxhounds Association pack had an income of £73,000pa although this varied regionally: in the Midlands and East Anglia the average was £125,000 whereas in Wales it was £35,000. On average there were 120 subscribers per hunt and 200 members of supporters' clubs.

About 40 to 50% of the hunts' income goes on employment costs. On average, a typical fox hunt employs 2.5 full-time and 1.4 part-time staff (excluding employed Masters), although this varies with the size of the hunt. On average, they look after four horses that are owned by the hunt, 31 couple of entered hounds and 9 couple of unentered hounds. (Hounds are counted as 'couples' so these figures need to be multiplied by two).

Putting on a day's foxhunting costs an average of £1,000 after all overheads have been allocated. Again, there are regional variations. The number of days' hunting is similar across regions and the differences in income are reflected in differences in the average cost of putting on a day's hunting. In the Midlands and East Anglia it is £1,500 per day, compared with £500 per day in Wales.

Deer Hunting

The following outlines the position with regard to hunting with hounds prior to implementation of the hunting ban.

The deer hunting season is divided into three phases. Mature stags are hunted in August, September and October. Hinds are hunted from the beginning of November to the end of February. "Spring stags", usually two to four years old, are hunted in the last two months of the season, March and April. Since the last war, the preferred method of ensuring a quick kill has been a 12 bore shotgun. Each hunt will also have several members who carry, and are trained in, the use of firearms known as a "humane killer" (normally a .32 pistol). After the kill, the deer is cleaned and the offal (with the exception of the liver) is fed to the hounds. Slots and antlers are retained and subsequently mounted. The carcass is butchered and distributed free of charge to farmers and landowners in the area where the deer was found.

The average cost of putting on a day's deer hunting is about 25% higher than for the average fox hunt, reflecting the larger number of hounds in the pack and the greater number of horses owned by the hunt.

Hunting Hares

Hunting hares with hounds dates back some 2,000 years. The following outlines the position with regard to hunting with hounds prior to implementation of the hunting ban.

In England and Wales, three different types of hounds are used: beagles, bassets and harriers. Beagles and bassets are followed on foot, while harriers are followed on horseback. Many beagle and harrier packs are registered with the Association of Masters of Harriers and Beagles (AMHB) and the basset packs with the Masters of Basset Hounds Association (MBHA). There are also a small number of privately-owned packs which hunt hares. There is no statutory closed season for hare hunting but the AMHB rules forbid hunting after the end of March to coincide with the onset of the breeding season. The season begins in late August or early September. The way in which hunting by packs of harriers and bassets is carried out is broadly similar to foxhunting by a mounted hunt.

Per the Burns Report (2000) packs have an average income of £17,000 a year and, on average, hunt over some 50 days a year at an average cost of £325 per day. Typically, there are reported to be about 30 followers present at weekend meets.

Hare Coursing

Hare coursing dates back to the Egyptian and Greek empires and was probably introduced to Britain by the Romans. The following outlines the position with regard to hunting with hounds prior to implementation of the hunting ban.

The National Coursing Club is the governing body of greyhound coursing and is responsible for drawing up the rules under which affiliated meetings are conducted. It also licences key officials, including coursing inspectors. There are also other breeds such as whippets and salukis which take part in hare coursing. Some dogs also run on the greyhound track.

Coursing by registered clubs takes place from 15 September to 10 March. The object is to test the skills of two greyhounds in a knock-out competition. Typically, a day's coursing will involve some 32 dogs competing against each other in a series of rounds, with the final two dogs challenging for a cup and a cash prize. A mounted judge awards the dogs points for their speed and skill in making the hare turn. A maximum of one point is awarded in the event of a dog catching a hare.

Typically, beaters move in from neighbouring fields, encouraging hares onto the coursing field, one at a time. (In "walked-up", as opposed to "driven", coursing the participants walk in a line through a field and release the dogs from the middle of it when the hare sits up.) The slipper, who is holding the two greyhounds on a leash, is expected to allow the hare a minimum of some 80 yards before releasing the dogs. The dogs quickly gain ground on the hare, but the latter twists and turns and has much more stamina. Because greyhounds hunt by sight alone, once the hare reaches cover or a hedge, the chase is over. An average course lasts about 40 seconds. If a hare is caught, a picker-up is expected to get to it as quickly as possible and to ensure that it is dead.

In terms of the number of hares killed, unregulated coursing, including illegal coursing, where the landowner's permission has not been obtained, is thought to be very significant.

Mink Hunting

The following outlines the position with regard to hunting with hounds prior to implementation of the hunting ban.

Mink hunting is a relatively recent development in the UK. North American mink were introduced into the UK in 1928 and subsequently spread widely as the result of escaping, or being released, from mink farms. Following the ban on the killing of otters in 1975, the former otterhound packs switched entirely to hunting mink. The Masters of Minkhounds Association (MMHA) was formed in 1978 to represent mink hunts in England and Wales, some of which are privately run. Some 5 to 15 couple of hounds are used for hunting. (Hounds are counted as 'couples' so these figures need to be multiplied by two). These are often kennelled at neighbouring foxhunts. Per the Burns Report (2000) the average income for a mink hunt was £4,500.

The mink hunting season usually runs from April to early October. Hunts go out, on average, once or twice a week, with about 35 followers present at weekend meets, although the number of people following a mink hunt varies from a handful to as many as 150. The hunts manage, on average, about 42 days' hunting in each season, killing some 400-1,400 mink a year in total. The hunts also respond to calls at short notice from people experiencing property damage by mink.

A day's mink hunting is conducted in a similar fashion to other types of hunting on foot, although it takes place mainly along rivers and streams.

Hunting Ban

Hunting with hounds was banned in Scotland from 1 August 2002. Hunting with dogs of all wild animals and hare coursing became illegal in England and Wales on 18 February 2005.

Although fox hunting with a pack of hounds is now banned, legal hunting activity still includes:

- trail hunting (following a man-laid scent) ie drag hunt
- exercising hounds
- rabbit and rat hunting
- hunting wounded hares
- using no more than two dogs to flush out a wild mammal, eg a fox or a stag, from cover to be shot
- using an unspecified number of dogs to flush out a wild mammal to a bird of prey
- hunting a wild mammal which has escaped or been released from captivity eg an animal escaped from a zoo
- using two dogs to “rescue” an injured wild mammal, also known as putting it out of its misery
- using two dogs to hunt a wild mammal for research and observation purposes, eg deer hunts on Exmoor
- using a terrier underground to protect game birds such as pheasants and partridges, but not to protect livestock.

Following the implementation of the Hunting Ban, many hunts have switched to trail hunting in which hounds follow a man-laid scent and some now use hounds to flush foxes from cover to be killed by birds of prey. Some hunts have even reported an increase in support and subscribers since the Ban.

This area of guidance had been withheld because disclosure would prejudice the assessment or collection of taxes/duties or assist tax/duty avoidance or evasion.
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Fishing

Fishing of all types has proven to be one of the most popular pastimes over the years. Fishing rights are private and it is not the fish but the right to fish for them that is owned.

Freshwater Fishing

There are two main types of freshwater fishing:

- Game Fishing – salmon, trout and grayling

Game fish of suitable size are usually kept to eat, undersized specimens being returned to the water. Salmon are born in the upper stretches of rivers and then migrate to the sea. Later in life they return to the rivers of their birth in order to spawn and that is when they are caught by anglers. Brown trout are natural to clean rivers and lakes. Rainbow trout were introduced to Britain over 100 years ago and are usually grown on fish farms.

- Coarse Fishing – fishing for any freshwater fish other than salmon, trout and grayling; these include roach, perch, bream, carp, rudd, pike, chub and tench.

Coarse fish are fished entirely for sport (non-edible fish) and are almost always returned to the river. Some anglers target specific specimens of fish, pike and carp being particularly popular because of the opportunity to catch very large specimens, and there is increasing demand by anglers for specialist coarse fisheries.

Equipment

Coarse fishing equipment includes a pole or float rod and reel, hooks, floats, bait, net and disgorger (an angling aid to help unhook the fish quickly and safely). A fly fishing rod requires a special fly rod and reel and uses flies rather than bait.

Traditionally fly fishing has been a more expensive pastime than coarse fishing. Although mainly used for game fishing, fly fishing can also be used to catch coarse and sea fish.

Close Seasons

The purpose of close seasons is to protect fisheries from the impacts of angling during the breeding season. The variety of seasons for game fish is a reflection of the timing of runs into different river catchments.

Close seasons for game fish are:

Salmon	Close season dates vary according to local byelaws but must extend for a continuous period of not less than 168 days (153 days in the case of the River Tweed) usually between late August and early to mid-February. Details are available from the local branch of the Environment Agency. Within the close season, there are periods when fishing by rod and line is permitted; again these vary from region to region. Additionally rod fishing is prohibited throughout Scotland on Sundays.
Brown Trout	Close season dates vary according to local byelaws – details are available from the local branch of the Environment Agency. Throughout Scotland the close season runs from 7 October until 14 March.
Rainbow Trout	There is no annual close season by rod and line in all reservoirs, lakes and ponds. In other waters the close season will be determined by local byelaws.

Any angler who catches a salmon before 16th June in any calendar year must return the fish immediately to the water with the least possible injury.

The coarse fish close season runs between 15th March and 15th June and applies to all rivers, streams and other moving waters. Recent byelaws mean that, with some exceptions, the coarse fish close season does not apply to most canals in England and Wales. The close season was abolished on all still waters (ponds, lakes and reservoirs) in 1995. Where the statutory coarse fish close season has been removed, fishery owners and angling clubs are free to introduce a close season through club or fishery rules if they wish to.

Rod Licences

Any angler aged 12 years or over, fishing for salmon, trout, freshwater fish or eels in England (except the River Tweed), Wales or the Border Esk and its tributaries in Scotland must have an **Environment Agency rod licence**. Licences run for 12 months from 1 April to 31 March and entitle an individual to fish with up to two rods and line at the same time for coarse fish and eels, but with only one rod and line for trout, sea trout, char and salmon. Where a lake, river, canal or reservoir is privately owned, a ticket to fish is also required. Note that there is no requirement for a rod licence for sea fishing although permits may be needed to fish from certain areas such as piers.

There is no national rod licence in Scotland.

A licence is required by law for each fishing rod used by anyone over 18 years of age to fish anywhere in Northern Ireland, except for sea angling. (Under the age of 18, a rod licence is required only if game fishing in the Foyle, Carlingford and Irish Lights Commission (FCILC) area.) Licences are issued either by the Fisheries Conservancy Board or the FCILC depending on the area the angler wishes to fish.

The FCB currently issues a game rod licence which enable the holder to fish for both salmon and trout in N Ireland waters other than those in the Foyle catchment which are under the jurisdiction of the FCILC.

In Northern Ireland until 1st January 2003, a rod licence was required for anyone aged 18 or over. On 1st January 2003 the age limit was reduced to 18.

Fisheries

A successful fishing enterprise must have access to clean, unpolluted water with few predators. Land with river frontage or existing ponds and lakes are ideally suited to this type of enterprise, but new ponds may be excavated or existing ones extended.

Recreational fishing can be marketed in 3 main ways:

- Hour/day tickets for one-off visits by the general public – this option requires the most management (collecting fees and marketing the site) and requires higher investment in infrastructure eg car parking, access and reception centre. Although it can generate the greatest income of all 3 options, returns are more variable, being dependent on the particular season. To be a success it needs strong local demand, thus proximity to a population centre is essential.
- Season tickets or permits for individuals – this requires less management than ticket selling and has the advantage of providing a known income stream through advance sales.
- Letting on an annual basis to a club/syndicate who may undertake all the stocking maintenance themselves.

The size and shape of the lake will determine the number of anglers that can cast lines at any one time. A lake with headlands and bays increases the length of fishable banks. Angling stations, or “pegs”, provide safe, comfortable areas from which anglers can fish and lessen the risk of damage to the lake margins. Usually, anglers’ pegs are spaced at intervals of between 10 and 20 metres around coarse fisheries. Facilities may include a reception area, footpaths, footbridges, stiles, angling stands, shelters and moorings for boats.

Fisheries may appoint a bailiff to check that all anglers possess a rod licence and have a permit or ticket as appropriate. They may also patrol fisheries to prevent poaching and educate anglers as to good fishing practice. Nowadays there is greater emphasis on catch and release rather than killing fish in order to preserve stocks, especially as many fish caught are never eaten.

A fishery may be connected to another business, particularly one offering holiday accommodation such as caravans or a B&B.

The Agricultural Budgeting Costing Book, published twice yearly in May and November, includes data on expected levels of costs (including restocking costs) and returns for recreational fishing.

This area of guidance had been withheld because disclosure would prejudice the assessment or collection of taxes/duties or assist tax/duty avoidance or evasion.
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Fisheries - Legal

Proprietors must have fishing rights to the water. These may or may not be attached to the land rights.

The written consent of the Environment Agency is needed if the excavation of a new lake is within the flood plain of a river.

Before introducing any fish into any water, except fish farms in England and Wales, an individual must have the written consent from the Environment Agency. If the fish are not native to the British Isles a licence under the Wildlife and Countryside Act 1981 and/or a licence under the Import of Live Fish Act 1980 is required. Such licences are issued by the Department for Environment, Food and Rural Affairs or corresponding regional authority.

In Northern Ireland, where fish are kept in a holding facility and fed for a short period prior to release, a fish culture licence granted by the Department of Agriculture and Rural Development is required indicating the species that may be farmed.

Particular Fish Species

Carp

Carp are popular with fishing enterprises because they are robust and can adapt to wide range of conditions. However, because British water temperatures seldom reach the optimum for growth (around 25°C), carp normally grow faster in shallow lakes than in deeper, colder lakes although a carp pool should have some deeper areas as well as shallow ones. Being large, they are a popular species to fish and businesses can charge premium prices for the right to fish them. Carp of over 0.45kg (1 lb) in weight should put on at least 0.45kg per year and 0.9kg per year is quite common in waters that are not overstocked.

Pike

Pools larger than about 3 hectares are needed to produce the level of stock that will support a specialist pike fishery. The main problem with a pike fishery is in trying to achieve the correct balance between pike and prey fish. Pike often live in balance with a prey fish population when the weight-for-weight ratio is 1:7 or 1:8 ie 1kg of pike for every 8kg of prey fish. However, balance has been achieved in some cases at ratios as far apart as 1:4 and 1:20. A lower ratio is more advantageous to pike anglers as the water will contain more pike.

Trout

Trout fishing is offered on rivers where they occur naturally but is more commonly seen on still waters such as ponds, lakes and reservoirs and operated on a Put & Take basis. At least 0.4 hectares (1 acre) of water is needed with an average depth of 2.5 metres.

Initial stocking rates are around 70 to 225 fish per hectare of 0.9kgs each. Brown and rainbow trout are often introduced at a ratio of 1 brown:10 rainbow.

Put & Take Fishery

Put & Take fishing refers to waters into which catchable-sized fish are regularly released or 'put'. Anglers pay to fish the waters, attempting to 'take' a catch up to a pre-determined number (or 'bag') or weight, according to the limits on a ticket they purchase.

The market is segmented into fisheries catering for:

- local angling clubs or syndicates which may be prepared to take on some management responsibilities in return for good quality fishing
- inexperienced anglers who want to take home some easily caught fresh fish, often from suburban locations
- the tourist market.

Put & Take fisheries can remain open all year although they may operate a close season during the spawning.

Management of the fishery can be by lease of the water to an angling club or hiring out on a day-to-day basis. The proprietor or manager is responsible for selling tickets, recording the number and weight of fish caught, stocking of the water and discouraging poachers. Restocking is carried out on the basis of the number of fish taken.

Income

The capital required to set up a put & take fishery will vary according to factors such as pond excavation or the extent of improvements required to an existing lake, geological survey (prior to excavation), anticipated stocking levels, landscaping and facilities provided. The cost of pond excavation may be offset by the sale of topsoil. Outlay may need to include the costs of tanks to retain and feed fish before release and pumps and hoses for topping up water levels and improving circulation.

Income can include:

- ticket sales eg fish limit, no fish limit and hourly/half-day/day tickets
- season tickets or permits for individuals
- hire of boats
- sale or hire of fishing tackle
- tuition fees for novices and courses
- refreshments.

Some sporting tickets might be allowed where all fish would be returned to the water. Season tickets may also be offered or arrangements made with a local angling club.

Expenditure

The main running costs are labour and restocking of fish but will also include maintenance, administration, advertising and public liability insurance. The best time of year to introduce fish is from autumn to early spring when water temperatures and oxygen demands of the fish are at their lowest and the oxygen capacity of the water is at its highest.

Stocking

The act of fish stocking is one of the most important aspect of fisheries management. Stocking takes place because:

- creation of a new fishery
- mitigation to overcome the effect of an activity on the production of a fishery eg introducing salmon parr (young) to a river than has been obstructed preventing the return of adult salmon
- enhancement to existing stocks
- restoration of fish stocks that have been depleted eg by pollution or mortality.

Inappropriate stocking can upset the balance of the water and have long-lasting detrimental effects. Overstocked waters are more prone to poor water quality, reduced growth rates and disease outbreaks. Every water has a maximum population level of fish that it can naturally sustain - the "carrying capacity". This level is determined by the quality of the habitat, the amount of food obtainable and the space available to the resident fish.

The following table gives the recommended stock densities for different types of still water. These figures allow for growth and reproduction of fish populations and are based on a mixed-species fishery. Most waters can sustain greater stock densities of mixed species than single species.

Stillwater Type	Recommended Stock Density (Biomass)
Mature acid/natural upland lake	100 Kg/ha
Recently created lake/gravel pit	150 Kg/ha
Mature gravel pit	250 Kg/ha
Mature lowland estate lake	350 Kg/ha
Rich farm pond	500 Kg/ha

Source: Environment Agency

Most productive, stillwater coarse fisheries have a weight of fish per unit area (or fish standing crop) of between 350-600 kilograms per hectare (kg/ha). In those where carp are present in large numbers, the standing crop can achieve 700 or 800 kg/ha, although the carp will tend to out-compete other coarse fish which may decline in numbers and weight.

In certain situations, the quality of a fishery may be improved by removing fish. In an overstocked water, removing fish can promote growth rates, rejuvenate stocks and return the water to its natural balance. Also, reducing numbers of certain species may assist the growth and development of others.

Fisheries and the quality of angling can also be improved by investing in the habitat of a water eg promoting aquatic plant growth to provide cover and growth, creating shallow, heavily planted areas for spawning, providing 'no fishing' areas and development of bankside cover such as overhanging trees.

Fish can be acquired from a number of sources including fish farms, fish dealers, other waters or stock ponds. In general, larger fish have a greater rate of survival than smaller, cheaper fish. However, it is important that the stock fish are young so that they can grow larger. The introduction of two or more size groups helps ensure that fish of different ages are stocked.

The best time of year to introduce fish is from autumn to early spring when water temperatures and the oxygen demands of the fish are at their lowest and the oxygen capacity of the water at its highest. Moving fish during this period is often less stressful than during warmer temperatures and fish tend to recover more quickly from the upset of the stocking process.

In the case of a new fishery, enough time must be left for conditions to mature before introducing fish, generally a minimum of one summer as water chemistry, aquatic plants, fauna and bankside cover all need time to establish and stabilise.

Introducing new fish carries certain risks:

- introduction of disease
- damage to existing fish stocks eg by increased demand on available food
- damage to the ecology and wildlife of a water by upsetting the balance between water chemistry, aquatic plants, algae, microscopic organisms, invertebrates, fish and other wildlife that lives on or around the water.

River and Loch Fishing

This is suited to those landowners with river banks or loch or lake shores on their land. It is common to restrict anglers to fly fishing only. Landowners may take on the administration and advertising themselves, or lease the fishing rights to a syndicate who will perform the necessary management of stock. Restocking of fish may be necessary.

In southern England it is common to offer fishing with bait or spinners. All equipment is provided and a flat, hourly charge is made, with an addition charge per pound/kilo of fish caught.

Gamekeepers

Gamekeepers manage and maintain areas of countryside to ensure there is enough game (reared and/or wild) for shooting. This involves:

- maintenance of the shoot habitat and of woods, hedgerow and fields to provide suitable habitat for game to breed, shelter and feed eg by clearing overgrown woodland, planting trees, burning heather, mending fences and maintaining buildings and fences, and sowing and drilling game crops
- rearing pheasants and partridges for hand release into the wild to supplement wild stocks
- controlling predators and pests which could endanger eggs and chicks
- arranging and managing game shoots including maintaining guns and hiring beaters to help flush birds out of cover to fly over the guns and collect birds that have been shot
- selling game after a shoot
- culling of deer
- training gun dogs
- arranging clay shoots.

Gamekeepers will also be concerned with protecting game and wildlife on their land from poachers by patrolling the beat area at night and liaising with the police.

The exact nature of a gamekeeper's work will depend largely on region:

- lowland keepers work in woodland and open farmland and are mainly concerned with pheasants, partridges and mallards
- upland and highland keepers work on moors and are concerned mainly with deer and grouse.

Gamekeepers in any area may also have responsibility for wetland management (rivers and streams and their surrounding habitat). Wetland management involves gamekeepers using boats and may involve hatching fish from eggs or buying in young fish.

Some may specialise as ghillies, ie hunting guides in Scotland who accompany shooters or fishermen, or in deer stalking.

The busiest times of the year for gamekeepers are the shooting season itself and in spring and summer when they will be involved in breeding and rearing birds.

Gamekeepers need to have a good knowledge of legislation affecting the countryside and rural affairs, veterinary medicines and agricultural practice. Although much of the training is on the job, there are several qualifications available to the trainee gamekeeper.

Employment may be with a large estate, either singly or in teams. Or with a shooting syndicate that rents shooting rights from a landowner. Some are employed to care for the beats on a number of farms for a group of landowners. Others combine the work with another job. Many gamekeepers begin on a part-time basis on smaller shoots and progress to full-time positions. Some gamekeepers become self-employed by renting the shooting rights to land and doing the keeping themselves, letting out the shooting in season. Others work as self-employed contractors, perhaps specialising in predator and pest control.

Gamekeepers' pay is low but employers usually supply a house and vehicle. There may be allowances for clothing, a telephone and dogs. These are sometimes based on the rates set out by the Agricultural Wages Board. The gamekeepers' family may assist at busy times of the year.

It is common for shoots to give their gamekeeper a "keeper's day" for them to sell on their own behalf. Keeper's days are a method of supplementing the gamekeeper's wages and the day might be expected to realise £5K to £10K.

This area of guidance had been withheld because disclosure would prejudice the assessment or collection of taxes/duties or assist tax/duty avoidance or evasion.

There are a number of licences needed to kill or take game or deal in game. Overall responsibility for game licences rests with DEFRA.

The Food Hygiene Regulations require that if the main business is preparing game meat from bought-in carcasses which it then sells onwards to wholesale customers and retail outlets then the establishment needs to be approved by the Food Standards Agency to become an Approved Game Handling Establishment (AGHE).

The Game Meat Regulations introduced on 1 January 2006 require shoots and stalkers, and premises, to be registered with the local authority or Food Standards Agency if they meet certain conditions.

Planning Permission

Many field sport enterprises will require planning permission, either for the buildings themselves or for new or amended accesses and signposting.

This area of guidance had been withheld because disclosure would prejudice the assessment or collection of taxes/duties or assist tax/duty avoidance or evasion.

Business Rates

Farming is one of the few sectors that does not have to pay business rates. But farms which have diversified into non-farming activities will most likely be liable.

This area of guidance had been withheld because disclosure would prejudice the assessment or collection of taxes/duties or assist tax/duty avoidance or evasion.

Poultry Register

Owners of poultry flocks of 50 or more birds (overall, not just of one species) had until 28th February 2006 to register their flocks with DEFRA. For the purposes of the legislation, "poultry" means all birds which are reared, given, sold or kept in captivity for commercial purposes including showing, breeding, the production of meat or eggs for consumption, the production of other commercial products, and restocking supplies of game. Species to be registered include partridge and pheasant. Premises with fewer than 50 birds are not required to register. However they can voluntarily register their birds after 28 February 2006 if they wish. The Register will gather information for Wales, Scotland and England. A separate register has been established in Northern Ireland.

Visitor's Firearms Permit

Visitors wishing to bring non-prohibited, legal firearms into the UK must first obtain a Visitor's Firearms Permit. Many game shoot and deer stalking enterprises will arrange permits on behalf of guns and stalkers from abroad.

This area of guidance had been withheld because disclosure would prejudice the assessment or collection of taxes/duties or assist tax/duty avoidance or evasion.

The Internet

This area of guidance had been withheld because disclosure would prejudice the assessment or collection of taxes/duties or assist tax/duty avoidance or evasion.

In addition to individual sites, there are also those that provide general information and directories. Some examples are:

- The Stalking Directory - www.thestalkingdirectory.co.uk - information about deer stalking in the UK; includes directories of manufacturers and stockists of rifles, ammunition, optics, clothing and accessories
- Professional Coarse Fisheries Association (PCFA) - www.pcfa.co.uk - represents the interests of fishery owners, anglers and fish stocks and has a search facility to find PCFA fisheries
- Professional Anglers Association (PAA) - www.paauk.com – includes directories of PAA coaches and fisheries with PAA coaches
- National Federation of Anglers - www.nfadirect.com –includes directories of coaches and tackle shops
- www.fishing.co.uk – general information about fishing including a classifieds section
- www.total-fishing.com – general information about fishing including a directory of fisheries
- Enjoy Good Fishing - www.goodfishing.co.uk – another general fishing website including directories of holidays, retailers and suppliers plus a section on items for sale/wanted.

There are also a number of associations and organisations' websites listed at Appendix 2 which provide general background information about field sports and related issues.

Please note the above are included for example purposes only and are not endorsements of the organisations or their products and services.

Publications

This area of guidance had been withheld because disclosure would prejudice the assessment or collection of taxes/duties or assist tax/duty avoidance or evasion.

Some magazines include:

- The Field (www.countrylife.co.uk/thefield/index.php)
- Shooting Times (www.shootingtimes.co.uk – this website is currently forbidden)
- The Shooting Gazette (www.ipcmedia.com/magazines/shootgazette/)
- Sporting Gun (www.sportinggun.co.uk)
- Wildfowling (www.wildfowling.co.uk/magazine/ - this website is currently forbidden)

Besides articles on shooting etc, the above publications contain classified ads for shoots and the equipment and services that support shooting.

The William Evans **Good Shoot Guide** is published annually. For each shoot it shows:

- owner
- headkeeper
- number of available days
- number of drives available
- numbers of drives on shoots
- bag expectations
- average cartridge:kill ratio
- price structure
- shooting average.

Please note the above are included for example purposes only and are not endorsements of the companies or their products and services.

Reports

There have been a number of reports and studies into shooting and hunting, details of which are referred to at the appropriate place in the TIP. To summarise these are:

- The Economic and Environmental Impact of Sporting Shooting
- Game Meat Research 2006, summary and analysis
- Burn's Report – A National Survey of Hunts in England and Wales (2000)
- The Burn's Report's National Survey of Hunts in England and Wales

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The previous sections in this TIP and at Record Examination give some indication of the possible sources of income, including ancillary income from the various field sports.

This area of guidance had been withheld because disclosure would prejudice the assessment or collection of taxes/duties or assist tax/duty avoidance or evasion.

Shooting Syndicates – Mutual Trading

Syndicates may fall within the realms of mutual trading – see BIM24000 onwards. Mutual clubs do not pay Income Tax on their profits.

This area of guidance had been withheld because disclosure would prejudice the assessment or collection of taxes/duties or assist tax/duty avoidance or evasion.

Per BIM24495, HMRC may seek to tax profits in respect of shooting fees from non-members.

This area of guidance had been withheld because disclosure would prejudice the assessment or collection of taxes/duties or assist tax/duty avoidance or evasion.

Shooting Syndicates – Landowners' Receipts

The landowner's receipts, whether they are a member of the syndicate or not, are likely to be income from property although much will depend on the precise facts.

This area of guidance had been withheld because disclosure would prejudice the assessment or collection of taxes/duties or assist tax/duty avoidance or evasion.

Badges of Trade

There is often some blurring between whether a shoot is a commercial activity or a private one. In such circumstances you should consider the particular facts of the case in accordance with the Badges of Trade (see BIM20205 onwards) in deciding whether or not a trade is being carried out. Briefly, the 9 badges of trade are:

- Is there a profit motive?
- How were the items/services acquired?
- What type of items/services are they?
- Were there any enhancements or modifications made pending sale?

- What was the interval between purchase and sale?
- How were the items/services advertised for sale?
- How many transactions were there?
- Is there an admitted trade of a similar nature?
- How were the purchases financed?

The answers to these points will give a clearer indication as to whether the enterprise is 'trading'. You should also look at other elements such as if there were separate bank accounts, were there any employees/casuals involved and other elements specific to the enterprise such as the provision of transport and equipment.

In addition, HMRC uses the commerciality test:

- The test to be applied is whether the operations involved in the activity "are of the same kind and carried on in the same way as those which are characteristic of ordinary trading in the line of business in which the venture was made" (CIR v Livingston 11 TC 542).
- The question as to whether a transaction is a trading transaction will be answered by looking objectively at what was done in order to see if it is similar to transactions of the same nature in the commercial world and carried out in a similar way" (the Vice Chancellor in Ensign Tankers (Leasing) Ltd v Stokes 64 TC 716G).
- 'Trade' cannot be precisely defined but certain characteristics can be identified which the trade normally has. Equally some indicators can be found which prevent a profit from being regarded as the profit of a trade. Sometimes the question whether an activity is to be found to be a trade becomes a matter of degree, of organisation, even of intention. Trade normally involves the exchange of goods or services (not of all services) for reward, but there must be something which the trade offers to provide by way of business. Trade, moreover, presupposes a customer: trade must be bilateral ie must trade with someone." (Lord Wilberforce in Ransom v Higgs 50TCp88).

Further guidance can be found at BIM20100 to BIM20110.

This area of guidance had been withheld because disclosure would prejudice the assessment or collection of taxes/duties or assist tax/duty avoidance or evasion.

Farming Losses

Per S53(1) ICTA 1988 all farming and market gardening in the UK shall be treated as the carrying on of a trade. Thus all farming losses must be trading losses. However there are restrictions which prevent some farming losses being offset against non-farming income - see BIM75600 onwards.

Principally, farming losses cannot be set off against other income under Section 380 ICTA 1988 if a farmer is not carrying on a trade:

- in a commercial way, and
- with a view to the realisation of profits.

There is also the 5 year rule (see BIM75625) to consider. Essentially this means that after 5 years there is no sideways loss relief but there are let outs:

- BIM57640 – let outs for long term ventures
- BIM57640 – let out where farming part of larger undertaking

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Sporting rights include rights of fowling, shooting or fishing, or of taking or killing game, deer, rabbits, etc. Except in certain circumstances, income from sporting rights is chargeable under Schedule A, since income from allowing such activities comes from the recipient exploiting an interest or rights in or over land – see PIM1060. It includes for example income from the grant of fishing licences and shooting permits. An individual's trading losses cannot be carried forward and set against non-trading income.

This area of guidance had been withheld because disclosure would prejudice the assessment or collection of taxes/duties or assist tax/duty avoidance or evasion.

Business Entertainment

Business entertainment days put on by shoot owners will probably not involve invited guns being asked for contributions towards costs. Business entertainment is a disallowable expense for Income Tax and Corporation Tax .

This area of guidance had been withheld because disclosure would prejudice the assessment or collection of taxes/duties or assist tax/duty avoidance or evasion.

See BIM45000 onwards. In particular you should be aware of BIM45014, the 'quid pro quo' principle.

Many businesses offering field sports market themselves to the corporate entertainment market. Entertainment expenditure cannot be disallowed if it is the concern of the business to entertain.

This area of guidance had been withheld because disclosure would prejudice the assessment or collection of taxes/duties or assist tax/duty avoidance or evasion.

Overage

It is very common for a shoot party, having booked say a 200-bird day, to request extra birds on the day in order to extend their day's sport. Shoot owners are normally happy to oblige. They may charge their normal per-bird rates but may give a couple of pounds discount. The charge for these extra birds is called overage.

This area of guidance had been withheld because disclosure would prejudice the assessment or collection of taxes/duties or assist tax/duty avoidance or evasion.

Agricultural Buildings Allowance

There may be claims for ABA on structure used for rearing birds – see CA40000 onwards, and CA40100 in particular. If the birds are not reared for human consumption no ABA is due. It may

be argued that the intended end use of the reared birds is for shooting and that any human consumption of them is purely incidental.

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Records

The following give some pointers as to the sorts of records you would expect to find for particular types of field sport enterprises. A knowledge of the potential sources of income that can arise will also be useful in judging what other type of records you might expect to see.

Game Shoots

A shoot's quality and reputation is based, at least partly, on its "cartridge to kill" ratio. Ultimately a shoot will be able to sell its season, and charge top prices, if its cartridge to kill ratio is high. Shoots therefore keep meticulously detailed records, usually known as the game book, of their activities including numbers of birds released, numbers shot, lists of participants on each shoot day and, importantly, the numbers of cartridges fired – hence the spent cartridge collections after each drive.

Because of the way that shoots are sold and marketed, shoots will also keep a correspondence file and diary. Clients will return to a shoot year after year and most days are sold through word of mouth recommendation rather than by advertising. Shoots are sold over the phone or through land agents.

Per the Game Meat Regulations introduced on 1 January 2006, food business operators must keep simple records (which be inspected by the local authority/Food Standards Agency) of the source and destination of their game.

Clay Pigeon Shoots

The all important record for a clay pigeon enthusiast is their score. To this end, each group of participants, normally a maximum of five, has an individual scorecard which is maintained by the scorer/trapper. These cards may or may not be retained by the proprietor of the business.

Where a competition is taking place, an overall score sheet will be kept for each individual's performance. These normally consist of an A3 size pad marked with a grid system. The entrant's name is entered on this sheet when the appropriate fee is paid. This can often be the only record of the number of entries.

Records from informal shoots on farmland will normally be sparse.

Where a shop is attached to a ground, sales of ammunition, guns, clothing will be made. All sales of firearms will be recorded in a firearms register, whether they are new or second-hand, as required by the Firearms Act 1968.

Deer Stalking

Record will vary from estate to estate, but records might include:

- bookings diary
- record of deposits paid
- stock records
- wages records
- record of any additional discretionary charges made
- records in respect of preparing trophies – this work may be subcontracted out to a local taxidermist.

Per the Game Meat Regulations introduced on 1 January 2006, food business operators must keep simple records (for inspection by the local authority/Food Standards Agency) of the source and destination of their game.

Fisheries

Depending on the size and extent of facilities, records might include:

- record of hour/day tickets issued
- record of season tickets issued
- till receipts etc in respect of sales of bait, fishing equipment, refreshments etc
- wages records
- stocking records (the act of fish stocking is one of the most important aspect of fisheries management)
- purchase receipts for fish.

Record Examination

When considering the accounts and returns of field sport businesses you may wish to refer to:

- BIM20205 – Badges of Trade
- BIM45000 – Business Entertainment
- BIM75600 – Farming Losses
- PIM1060 – Sporting Rights

This area of guidance had been withheld because disclosure would prejudice the assessment or collection of taxes/duties or assist tax/duty avoidance or evasion.

Sources of Income

This area of guidance had been withheld because disclosure would prejudice the assessment or collection of taxes/duties or assist tax/duty avoidance or evasion.

The exact nature of the income received will depend largely on the nature and extent of the activity although common sources of main and ancillary income include:

Game Shooting

- Sale of shoot days
- Lease of land to syndicates
- Accommodation
- Hospitality
- Sale of ammunition on which a mark-up may be applied
- Clay pigeon shooting
- Bad-weather shoot cancellation insurance
- Personal liability insurance
- Arranging documentation for overseas visitors in respect of the temporary import of weapons
- Sale of birds to local butchers, game dealers and catering establishments
- Prepared game including game products such as sausages may be sold to retail and catering outlets
- Sale of excess chicks/poults

Clay Pigeon Shooting

- Shooting fees
- Sale of firearms, ammunition, clothing and accessories
- Tuition fees

Deer Stalking

- Sale of deer stalking packages
- Additional discretionary charges eg badly placed shots or shooting out of season deer
- Accommodation and hospitality (if not included in the package)
- Use of ammunition
- Arranging for Visitor's Firearms Permits to non-UK residents
- Cancellation fees
- Instruction and training eg towards a deer stalking certificate
- Sale of venison and venison products

Fishing

- Ticket sales eg fish limit, no fish limit and hourly/half-day/day tickets
- Season tickets or permits for individuals
- Hire of boats
- Sale or hire of fishing tackle
- Tuition fees for novices and courses
- Refreshments

Please see the relevant sections earlier in this TIP for further details.

Business Economics of a Game Shoot

This area of guidance had been withheld because disclosure would prejudice the assessment or collection of taxes/duties or assist tax/duty avoidance or evasion.

Business economics may be straightforward if all the birds are purchased as either 1-day-old chicks or 7-day-old poults, but if they are bred on site, food consumption is the best guide.

100 pheasant chicks will consume starter crumbs at a rate of:

Week	(kilograms)
1	7
2	13
3	17
4	22
5	27
6	31
7	34

100 adult pheasants will consume pellets or grain at approximately 30 kilograms a week. If pheasants are held for breeding purposes, each hen (female) will lay approximately 30 to 40 eggs in the breeding season.

The number of gamekeepers employed on an estate is a general indicator of the scale of operations.

Clay Pigeon Shoots

The all important record for a clay pigeon enthusiast is their score. To this end, each group of participants, normally a maximum of five, has an individual scorecard which is maintained by the scorer/trapper. These cards may or may not be retained by the proprietor of the business.

This area of guidance had been withheld because disclosure would prejudice the assessment or collection of taxes/duties or assist tax/duty avoidance or evasion.

Where a competition is taking place, an overall score sheet will be kept for each individual's performance. These normally consist of an A3 size pad marked with a grid system. The entrant's name is entered on this sheet when the appropriate fee is paid. This can often be the only record of the number of entries.

This area of guidance had been withheld because disclosure would prejudice the assessment or collection of taxes/duties or assist tax/duty avoidance or evasion.

Records from informal shoots on farmland will normally be sparse. Payment is usually in cash and tills and receipts will be rare.

Employer Compliance

Beaters, pickers-up and loaders at game shoots are usually paid in cash at the end of a day's shoot. Often no PAYE is applied to these payments.

This area of guidance had been withheld because disclosure would prejudice the assessment or collection of taxes/duties or assist tax/duty avoidance or evasion.

Guidance on the PAYE and NIC treatment of casual beaters and the special arrangement between HMRC and the Country Land and Business Association is contained in the PAYE Manual at POM/emp04104. You may also wish to refer to the Country Land and Business Association's (formerly the Country Landowners Association) Briefing Note.

There is also the direct tax risk of a non/underdeclaration of this income on the part of these persons.

It should be noted that a small minority of beaters are not paid although they may be paid in kind eg given a brace of pheasant. Beaters and pickers-up are often spouses and children of guns or workers on the estate.

It is also the custom for the guns to tip beater, pickers-up and loaders.

Similarly, on Clay Pigeon shoots, a number of casual employees act as trappers and scorers. Often these are paid on a daily cash-in-hand basis.

Regardless of whether PAYE is applied to payments to beaters etc, the shoot should keep a record of names, addresses and amounts paid.

If a gamekeeper is employed, which is usually only the case on larger shoots, they may be shown as farm staff. Gamekeepers' wages are generally low but accommodation is usually provided. It is also the custom for the guns to tip the head gamekeeper and on the better class shoots, these tips can be substantial.

It is common for shoots to give their gamekeeper a "keeper's day" for them to sell on their own behalf. Keeper's days are a method of supplementing the gamekeeper's wages and the day might be expected to realise £5K to £10K.

VAT

The main guidance on the VAT treatment of sporting rights, shooting and fishing is contained in VAT Notice 742.

Shooting provided by way of business by a taxable person is a taxable supply of sporting services liable to the standard rate of VAT. VAT-free shooting is permissible, however, in some circumstances, each of which is subject to its own separate rules. These circumstances are:

- private, outside the scope, shooting
- organisations that qualify for sporting exemption
- syndicates that run their own shoots
- business entertainment shooting provided by owners of sporting rights.

Shooting as a private activity of friends and family is generally outside the scope of VAT. However, any widening of the scope of a shoot, or any advertising, may render the whole shoot taxable for VAT purposes. If contributions are accepted towards the cost of maintaining a shoot from other guns invited to a shoot, an individual is not making a supply in the course of any business so long as certain conditions are met – see Paragraph 6.3.1 of VAT Notice 742. Further guidance is provided by the summary of the VAT Tribunal case *Williams v C&E Comrs* (1996 – see Appendix 6.

Landowners allowing others to shoot on their land are making a taxable supply of shooting rights NOT an exempt let of land. Notice 742 Paragraph 6.1 refers.

Note that a private, outside the scope, shoot must not reclaim input tax on costs through any VAT registered business.

Game bird rearing takes place throughout the UK but bird numbers are considerably complemented by purchases from the Continent, notably from France. Despite game birds and eggs being zero rated in the UK, the liability is not the same in France – where there is no zero-rating except for exports and EC supplies. Game birds and eggs are subject to the general TVA (French VAT) rate of 5.5% that is applicable to all agricultural supplies in France. If a private shoot associated with a VAT registered business gives their UK VAT Registration Number to French game bird suppliers it is making a declaration that these goods are being received for business purposes. If the shoot is not in business it should be charged 5.5% TVA (French VAT).

Landowners who are members of their own syndicate must account for VAT on the open market value of the shooting rights granted to the syndicate and on any supplies of other taxable goods or services - see Paragraph 6.3.3 of VAT Notice 742.

Other private syndicate activity is outside the scope of VAT as long as participation is restricted to syndicate members. If the syndicate regularly allows non-members to participate or makes supplies of other goods or services, the syndicate will be deemed to be in business and VAT will be payable on all income where the turnover exceeds the VAT registration threshold – see Paragraph 6.3.2 of Notice 742.

The Country Land and Business Association and British Association for Shooting and Conservation have jointly prepared a guide to shooting and VAT.

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The following guide on some of the VAT avoidance methods employed has been composed by the VAT staff based in Norwich who have been heading up a project into the shooting industry. Some of the risks identified, such as business entertainment, failure to notify and suppression can of course just as easily apply to direct taxes.

Shooting-in-hand

Private shooting is known as shooting-in-hand. This activity is outside the scope of VAT if it satisfies the rules set out in the “Lord Fisher” case. A full account of that case is included at Appendix 5. Further guidance can be found in VAT Notice 742, Para 6.3.1. The Fisher ruling gave HMRC guidelines on the interpretation of what does, and what does not, constitute business activity.

This area of guidance had been withheld because disclosure would prejudice the assessment or collection of taxes/duties or assist tax/duty avoidance or evasion.

A shoot may be considered outside the scope of tax as a non-business activity if:

- those taking part are a genuine circle of family and friends
- the shoot neither seeks nor makes a profit. If the shoot owner takes part themselves then they must account for the same full contribution towards costs as made by other guns
- no shoot costs go through the accounts of any business
- no advertising takes place.

For direct taxes purposes, this means that losses are not allowed.

This area of guidance had been withheld because disclosure would prejudice the assessment or collection of taxes/duties or assist tax/duty avoidance or evasion.

Sporting Exemption

The law covering sporting exemption is in the VAT Act 1994, Schedule 9, Group 10 and those rules are set out in VAT Notice 701/45, Section 7; shoots would be covered by Para. 7.1, item 3. The rules relate to non-profit making bodies that provide services closely linked to sport. This is a fairly complex area although the basic rules are:

- supplies must not include residential accommodation, catering or transport
- if club membership is involved, that membership must run for a period of at least 3 months
- if profits are made, those profits must be ploughed back into the club
- the organisation must not be under commercial influence: the definitions of commercial influence are set out at note (4) on page 32 of the notice.

Professional advice should be sought to ensure that a club is operating within the law.

Private Syndicates

Private syndicates can have VAT free shooting if they completely organise their own shoot. They would need to buy in sporting rights from a landowner (a standard rated supply – VAT Notice 742, Para 6.2), stock and maintain their own birds and make all the shoot-day arrangements (beaters and pickers-up etc) themselves. There will be no taxable supply unless the syndicate regularly makes supplies of shooting or other taxable goods or services to non-syndicate guns, in which case all income, including member's subscriptions, is taxable. Guidance on shooting syndicates can be found in VAT Notice 742, Para 6.3.2/3. You may also wish to refer to BIM24000 onwards and how the mutual trading concept applies to Income Tax.

However many syndicates have commercial interests eg selling shoot days and offering the opportunity to accompany a shoot for a day. Sometimes there are 8 in the syndicate but only one member actually shoots and brings seven of their friends, or there are more than 12 in the syndicate (12 would be the maximum realistic number for a genuine shoot). Any commercial activity automatically makes the shoot VATable.

Where the landowner is a syndicate member, not only are the shooting rights and other goods and services taxable, but output tax is payable on the open market value of supplies made to the syndicate.

Business Entertainment

Business entertainment days put on by shoot owners will probably not involve invited guns being asked for contributions towards costs. Business entertainment is a disallowable expense for both VAT and direct taxes.

This area of guidance had been withheld because disclosure would prejudice the assessment or collection of taxes/duties or assist tax/duty avoidance or evasion.

Many businesses offering field sports market themselves to the corporate entertainment market. Entertainment expenditure cannot be disallowed if it is the concern of the business to entertain.

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Appendix 1 - Glossary of Field Sport Terms

Artificial Target	Clay or card target used for shooting practice.
Bag	The total number of birds or animal shot in one day/session.
Beater	A person who flushes out wild game.
Brace	A pair of game birds.
Clay pigeon/clay	Disc of pitch and chalk thrown into the air to practice shotgun shooting.
Close season	Dates during which a quarry species is protected by law and may not be shot.
Coarse Fishing	Roach, bream, carp, rudd, tench etc
Cover crops	Crops such as kale and millet planted on game shoots to provide birds with food and shelter.
Cull	To kill selectively (especially old and weak) individuals, to maintain the health of the herd.
Deer Stalker	A person who approaches deer without being noticed in order to shoot selective animals.
Driven Shoot	A form of game shooting in which game birds are flushed over the standing Guns.
Entered Hounds	These are hounds that participate with the pack and hunting.
Estate	Land over which farming, forestry and shooting activities take place.
Flightline	Paths in the sky routinely taken by birds to move between roosting and feeding areas.
Flush	To drive out game from undergrowth etc.
Game	Selected wild animals and birds defined in law and hunted for sport and food.
Game Fishing	Trout and salmon.
Ghillie	In Scotland, a hunting guide who accompanies shooters or anglers.
Gun	Shooter of any type of quarry
Gun days	Shooting days multiplied by the average number of guns per day.
Gundog	Any specially bred and trained dog for locating, flushing and retrieving game.
Hanging	To suspend meat so that the flavour matures.
Hide	A place of concealment disguised to appear as part of its surroundings.
Lamping	Night shooting of pests and predators using a powerful spotlamp.
Open season	Dates during which quarry species may be taken legally; also known as the shooting season.
Pest	Animal that damages crops or wildlife stocks.
Picker-up	A person who retrieves dead and wounded game with the aid of gundogs.
Quarry species	A legally shootable bird/animal which has an open season and which includes bird species which are commonly regarded as pests eg pigeon.
Reared birds	Gamebirds bred by the shooting provider specifically for sporting shooting and released into the wild.

Released birds	Birds bred by the shooting provider or bought in from a game farm and released into the wild for sporting shooting.
Release pens	Pens erected for the protection of young birds.
Sustainable Harvest	The amount which can be shot without detriment to the population as a whole.
Shot	One of many pieces of lead or steel fired out of a shotgun cartridge. Or the person using a gun.
Syndicate	Group of people, typically up to about 10, who shoot game together over fixed or varying pieces of land, sharing the costs of a day's or season's sport.
Trap	The device which throws clays.
Unentered Hounds	Young animals etc, not part of the pack and which do not hunt.
Walked-up Shoot	Form of shooting in which the shooter flushes the quarry as they walk through cover.
Wildfowling	The shooting of ducks, geese and waders on coastal land affected by tides (coastal wildfowling) or on inland sites (inland wildfowling).

Appendix 2 – Associations and Organisations

Please note the following are included for example purposes only and are not endorsements of the organisations or their products and services.

DEFRA

Wildlife Management Branch
European Wildlife Division
Department for Environment, Food & Rural Affairs
Zone 1/14d
Temple Quay House
2 The Square
Temple Quay
Bristol, BS1 6EB

www.defra.gov.uk

The Wildlife Management Branch of the European Wildlife Division is responsible for game licensing in Great Britain. Its policy aims include the prevention of poaching and the control of close and open seasons. Game licences are issued through post offices.

The Game Conservancy Trust

Fordingbridge
Hampshire
SP6 1EF

www.gct.org.uk

The Game Conservancy Trust conducts scientific research into Britain's game and wildlife. It advises farmers and landowners on improving wildlife habitat and lobbies for agricultural and conservation policies based on science.

British Association for Shooting & Conservation

Marford Mill Rosset
Wrexham
Clywd
LL12 0HL

www.basc.org.uk (Please note that you cannot access this website from i2k terminals)

The BASC is a national representative body for sporting shooting.

Country Land and Business Association

16 Belgrave Square
London
SW1X 8PQ

www.cla.org.uk

The Country Land and Business Association (CLA) aims to safeguard the interests of those responsible for land, property and business throughout rural England and Wales.

Scottish Rural Property & Business Association

Stuart House
Eskmills Business Park
Musselburgh
EH21 7PB

www.srpba.com

The Scottish Rural Property and Business Association (SRPBA) represents the role and interests of those involved with rural property and businesses connected with the land.

Clay Pigeon Shooting Association

Bisley
Brookwood
Woking
Surrey
GU24 0PB

www.cpsa.co.uk (Please note that you cannot access this website from i2k terminals)

The CPSA is the national governing body for clay target shooting in England.

The British Deer Society

Fordingbridge
Hampshire
SP6 1EF

www.bds.org.uk/

The British Deer Society is a charity committed to the welfare of deer in the UK.

Deer Commission for Scotland

Great Glen House
Leachkin Road
Inverness
IV3 8NW

www.dcs.gov.uk

The Deer Commission for Scotland is the non-departmental public body charged with furthering the conservation, control and sustainable management of all species of wild deer in Scotland, and keeping under review all matters, including welfare, relating to wild deer.

National Coursing Club

16 Clocktower Mews
Newmarket
Suffolk
B8 8LL

www.nationalcoursingclub.org

The National Coursing Club is the governing body of greyhound coursing and is responsible for drawing up the rules under which affiliated meetings are conducted.

Professional Coarse Fisheries Association

c/o Barford Lakes
Chapel Street
Barford
Norwich
NR9 4PL

www.pcfa.co.uk

The PCFA represents the interests of fishery owners, anglers and fish stocks.

Professional Anglers Association

Federation House
Stoneleigh Park
Stoneleigh
Warwickshire
CV8 2RF

www.paauk.com

The Professional Anglers Association acts as a support organisation for a nationwide network of fully qualified, Government-accredited coaches who recruit and teach new anglers.

National Federation of Anglers

National Water Sports Centre
Adbolton Lane
Holme Pierrepont
Nottingham
NG122LU

www.nfadirect.com

The National Federation of Anglers is the governing body for freshwater angling in England.

Scottish Anglers National Association Ltd

The National Game Angling Centre
The Pier
Loch Leven
Kinross
KY13 8UF

www.sana.org.uk

SANA is the governing body of game fishing in Scotland.

National Gamekeepers Association

PO Box 107
Bishop Auckland
DL14 9YW

www.nationalgamekeepers.org.uk/

The NGO is the national representative body for gamekeepers in England and Wales. It defends and promotes gamekeeping, helps gamekeepers and ensures high standards throughout the profession.

Scottish Gamekeepers Association

PO Box 7477
Perth
Perthshire
PH2 7YE

www.scottishgamekeepers.co.uk

The SGA is an association of Scottish gamekeepers, stalkers and ghillies with the aim of protecting and promoting gamekeeping.

Game Farmers' Association

Colnbrook
Withington
Cheltenham
GL54 4BW

www.gfa.org.uk

The GFA is a trade association dedicated to the production of quality gamebirds for the UK shooting industry. Besides representing the interests of its members, the GFA encourages everyone who rears game to pursue high standards and produces the GFA Code of Practice, a charter for good game rearing.

National Game Dealers' Association

c/o The Countryside Alliance
The Old Town Hall
367 Kennington Road
London
SE11 4PT

The NGDA was formed in the 1970s to represent game dealers with the authorities on game issues. It has worked with government in implementing the various pieces of legislation that have come along since.

Appendix 3 – Open Seasons for Game

There are a number of birds, wildfowl and animals that can only be shot at certain times of the year. Details of the open seasons are as follows:

Species	England, Scotland & Wales	Northern Ireland
Pheasant	1 October - 1 February	1 October – 31 January
Partridge	1 September - 1 February	1 September – 31 January
Grouse	12 August - 10 December	12 August 30 November
Ptarmigan (only found in Scotland)	12 August - 31 January	-
Black game (not currently found in N Ireland)	20 August - 10 December	-
Capercaillie	1 October - 1 February Protected in Scotland at all times	
Wild Duck and Geese	1 September - 31 January (inland) 1 September - 20 February (coastal)	1 September - 31 January (inland) 1 September – 31 January (coastal)
Woodcock	1 October - 1 February	1 October – 31 January
Woodcock – Scotland	1 September – 31 January	-
Common Snipe	12 August - 10 December	1 September – 31 January
Jack Snipe	Protected at all times	1 September – 31 January
Coot/Moorhen	1 September – 31 January	Protected at all times
Golden Plover	1 September – 31 January	1 September – 31 January
Curlew	Protected at all times	1 September – 31 January
Hare (cannot be sold March 1 st to July 31 st)	Moorland & unenclosed land subject to closed season	12 August – 31 January

Appendix 4 – Open Seasons for Deer

Species	Sex	England, Wales & Northern Ireland	Scotland
Red Deer	Stags	1 August - 30 April	1 July - 20 October
	Hinds	1 November – 28/29 February	21 October - 15 February
Roe Deer (not currently found in Northern Ireland)	Bucks	1 April - 31 October	1 April - 20 October
	Does	1 November – 28/29 February	21 October - 31 March
Fallow deer	Bucks	1 August - 30 April	1 August - 30 April
	Does	1 November – 28/29 February	21 October - 15 February
Sika Deer	Stags	1 August - 30 April	1 July - 20 October
	Hinds	1 November – 28/29 February	21 October - 15 February
Red / Sika Hybrids	Stags	1 August – 30 April	1 July – 20 October
	Hinds	1 November – 28/29 February	21 October – 15 February
Chinese Water Deer ¹ (only found in England)	Both	1 November – 28/29 February	-
Muntjac Deer ² (not currently found in Northern Ireland)		-	-

1. Chinese Water Deer – no season applies, but due to difficulties in identifying immature males and females the above culling period is followed.

2. Muntjac – no season applies, but it is recommended that females be culled only if heavily pregnant or immature so as not to leave dependant young.

Appendix 5 – Lord Fisher Case

There is an important legal case relating to shoots, which is detailed below and is **accompanied by details of the business test that needs to be considered.**

Lord Fisher

Lord Fisher ran a shoot on his estate to which he invited friends and relations. The shoot was well established and had taken place for a great many years, being in the nature of “a society event”. Traditionally it had been put on for free; however in order to defray the mounting cost of such an entertainment it was decided to ask for contributions from participating guests. The contributions amounted to over £1,500 per person in 1977.

Lord Fisher was registered for VAT in respect of his estate and wildlife park and also accounted for tax on receipts from occasional “commercial” shoots. Both sides accepted that in granting guests the right to shoot, a supply was being made to the participants for consideration. The question was whether this was made in the course or furtherance of business.

Customs’ contention that it was and tax should have been accounted for on the contributions was rejected by the Tribunal and then by the High Court in an important judgement by Mr Justice Gibson. In his judgement he reviewed the tests applied in *Morrison’s* and concluded that in putting on a shoot previously put on free Lord Fisher could not be said to be predominately concerned with the making of taxable supplies for consideration.

Using the Business Test

In most cases it will be clear if an activity is “business” and should fall within the scope of VAT. For example there is likely to be little question that a sole proprietor builder who earns his living from his trade is in business. The difficulties come on the boundaries when traders with less common activities, motivations or scales of supply confront us.

The business test that emerged from the case of Lord Fisher helps us in such cases. It consists of 6 questions or indicators. These ask us to look at an activity for those features that the courts have in the past seen as being characteristic of a “business”. The questions do not form a checklist; a business may have some but not all of the features indicated. Instead they should be seen as a set of tools designed to help us compare an activity we are uncertain about with features of activities that are clearly business.

It is quite possible that a trader may undertake a number of activities some of which are business and some non-business. It is therefore important to apply the business test to individual activities separately. It does not follow that all the supplies made by a taxable person will be in the course or furtherance of their business.

For example a person registered as a self-employed plumber who occasionally renovates old cars is not automatically required to account for tax upon their sale unless the car activity can be seen itself as having the attributes of a business. This is because it would be hard to see the activity of car renovation being included within his “business” as a plumber.

However if the plumber was found to have, say lectured a DIY evening class we would probably see this lecturing as being part of his main business, it being connected so closely with plumbing.

Guidance on registration questions such as whether an activity can be separately registered can be found in V1-28 Registration.

The Business Test

The 6 questions are as follows:

Number	Question
1.	Is the activity a serious undertaking earnestly pursued?
2.	Is the activity an occupation or function, which is actively pursued with reasonable or recognisable continuity?
3.	Does the activity have a certain measure of substance in terms of the quarterly or annual value of taxable supplies made? (Bearing in mind that exempt supplies can also be business)?
4.	Is the activity conducted in a regular manner and on sound and recognised business principles?
5.	Is the activity predominately concerned with the making of taxable supplies for a consideration?
6.	Are the taxable supplies that are being made of a kind which, subject to differences of detail, are commonly made by those who seek to profit from them?

1. Is the activity a serious undertaking earnestly pursued?

This asks us to consider if the activity carried on for business or daily work rather than pleasure or daily enjoyment.

2. Is the activity an occupation or function, which is actively pursued with reasonable or recognisable continuity?

Derived from Morrison's Academy where Lord Cameron stated that.

"The supply must not be merely in sporadic or isolated transactions but continued over an appreciable tract of time and with such frequency as to amount to a recognisable and identifiable activity of the particular person on whom the liability is to fall."

When considering this test you should consider how frequently the supplies will be made.

A supply made only every few years is less likely to be seen as being business than a supply made daily. With very high value supplies this might be less of a factor eg a property developer selling an office block once every 5 years.

3. Does the activity have a certain measure of substance in terms of the quarterly or annual value of taxable supplies made (bearing in mind that exempt supplies can also be business)?

Again a test from Morrison's Academy.

You must look at the value of the supplies that are intended to be made.

An activity that is intended to bring in £2.50 per week is less likely to be seen as business than one which brings in over £10,000 a week.

4. Is the activity conducted in a regular manner and on sound and recognised business principles?

A test once again derived from Morrison's Academy. Here the judge compared the organisation of the charitable boarding house with its more commercial competitors.

He said:

"It has every mark of a business activity: it is regular, conducted on sound and recognised business principles, with a structure which can be recognised as providing a familiar constitutional mechanism for carrying on a commercial undertaking, and it has as its declared purpose the provision of goods and services which are of a type provided and exchanged in course of everyday life and commerce."

Put another way in providing the accommodation the trader may have been motivated by charitable objectives rather than profit but they provided a service similar to that provided by a normal business and were organised in a similar manner.

Questions such as how are orders processed and internal decisions made are relevant here. Businesses have certain professional and commercial characteristics.

For example we may be suspicious about a new, would be jobbing plumber who does not advertise, keep a diary, estimate book or make any attempt to obtain work. Those are not the business principles that plumbers usually operate under.

5. Is the activity predominately concerned with the making of taxable supplies for a consideration?

This is the most problematical test. Over the years it has also become seen as the most important.

It is clear from the ECJ case of Apple and Pears that if an activity involves the making of supplies of services for no consideration that these cannot be seen as taxable supplies. An activity that involves making no taxable supplies cannot be business. A consequence of this is that projects entirely funded by outside the scope grants and where there is no additional consideration (for example a membership fee) will not be business.

The test of predominant concern has in the past often been seen as a test of purpose or motivation, that is - what motivates the supplies? Such an interpretation does not sit happily with Article 4 of the 6th directive, which talks of someone being a taxable person in respect of an activity "whatever the purpose the result of that activity".

In the High Court appeal of The Institute of Chartered Accountants England and Wales (ICAEW), the court found that the test must be read as asking "What is the real nature of the activity"; is the real nature of the activity the making of taxable supplies for consideration or is it something else?

Although a business activity must include the making of taxable supplies for consideration, activities carried out in preparation can be seen as business even if, in themselves, they do not involve the making of any supplies. Provided traders can demonstrate they have a clear intention to make taxable supplies they can register for VAT. Further guidance on registration procedures and conditions relating to intending traders is provided in V1-28 Registration.

6. Are the taxable supplies that are being made of a kind which, subject to differences of detail, are commonly made by those who seek to profit from them?

We would tend to see a person claiming to be part of a known trade or occupation as more likely to be in business than someone claiming to be in business doing something completely improbable and unique.

Although a failure to make a profit or have an intention to do so is not in itself a conclusive test, the courts have tended to see it as a positive indicator. A trader who carries out an activity with the intention of making a profit and earning a livelihood is most likely in business.

Appendix 6 – Williams v C&E Commissioners (1996)

Supply—shooting syndicate—syndicate organised by farmer to share costs—subscriptions paid by syndicate members—commercial lettings planned to offset costs of shoot—services supplied to syndicate members—whether supplies in course or furtherance of business—VATA 1994 s 4(1)—EC Sixth Directive art 4(2).

The appellant owned a farm in respect of which he was registered for VAT. From 1984 he ran a shoot on his land for the enjoyment of himself and his friends. His friends contributed to the costs as subscribers to a shooting syndicate run by the appellant. The scale of the shoot increased and in 1988 the appellant engaged a full-time keeper. From 1990 he tried to arrange two days shooting each year on a commercial basis. In the 1990–91 season there were two such commercial lettings, one of them arranged through an agency. In 1991–92 there was one commercial letting. Thereafter no commercial lettings were obtained until November 1995. The appellant did not recover the full costs of the shoot from the syndicate and incurred substantial losses throughout. At the start of each year he fixed the amount of the subscriptions required. He appealed against the Commissioners' decision to assess output tax on subscriptions received from syndicate members as consideration for supplies made to them by the appellant in the course or furtherance of a business. The assessments covered periods between July 1990 and March 1995. The appellant argued that the supplies to members of the syndicate were not made in the course or furtherance of a business and were therefore outside the scope of VAT; alternatively, he claimed that he had been misled by VAT officers. The Commissioners argued that the commercial lettings produced substantial income and demonstrated that the running of the shoot was an economic activity engaged in by the appellant on a continuing basis (EC Sixth Directive art 4(2)).

The tribunal accepted that sharing the costs of running a shoot did not of itself convert an activity of pleasure and social enjoyment into a business (*C & E Comrs v Lord Fisher* [1981] STC 238). But the appellant's shooting operation amounted to more than a well-run pleasure activity (*C & E Comrs v Lord Fisher* [1981] STC 238, distinguished). The members' right to participate was dependent on payment of their subscriptions and the shoots were planned and organised on the basis that there would also be commercial lettings. The tribunal concluded that in the periods covered by the assessments the appellant's services to members of the syndicate were supplies made in the course or furtherance of a business (VATA 1994 s 4(1)) and amounted to an economic activity (EC Sixth Directive art 4(2)).

The main ground of appeal was rejected. Either party could apply for a further hearing to deal with the appellant's contention that he had been misled by VAT officers.