

Terms of Reference: Farming Motion Working Group

Purpose

To engage with interested parties to understand the local impacts of Inheritance Tax (IHT) changes in the district, including any available data or other evidence.

To report back to Cabinet/Council on the key messages and evidence to ensure the Council can make strong representations to Government.

The working group will not explore other matters relating to farming, financial support, broader tax issues or legislation. Its focus will be limited to Inheritance Tax implications for the farming community and local economy.

Background

Council on 19 March 2025 considered a Farmers Motion which contained the following resolution:

"This Council resolves to:

1. Agree to support Cotswold farmers by campaigning against IHT reforms for farms.
2. Request that the Leader writes to the Chancellor of the Exchequer urging her to scrap the IHT reform imposed on farmers."

Council resolved to refer the motion to the Overview and Scrutiny Committee. The Committee was asked to consider the local impacts of IHT and report back in July 2025 at the latest with suggestions as to how the Council can make strong representations to Government.

Approach

The Working Group will take evidence from a range of interested parties at one or two meetings. Interested parties will be asked to complete a simple online survey prior to attending the meeting to enable key areas of concern to be properly explored. Any written representations provided by interested parties will also be considered by the Working Group.

Membership

The Working Group will comprise 5 Members based on nominations made by political groups.

The Chair of the Working Group will be appointed by the Overview and Scrutiny Committee and must be a member of the Committee.

Other members of the Working Group do not have to be members of the Overview and Scrutiny Committee but cannot be members of Cabinet.

The Working Group does not have to be politically proportionate, but the membership will be cross-party, and all political groups will be invited to nominate one or more members:

Liberal Democrat Group – 2 Members

Conservative Group – 2 Members

Green Group – 1 Member

Meetings and access to information

One or two meeting dates for May and/or early June 2025 will be set in consultation with the Chair of the Working Group. Meetings will be held in-person in the Council Chamber.

The Working Group is not a formal Committee or Sub-Committee and is not subject to access to information regulations. To ensure that all attendees feel that they can speak openly about the issues, meetings will not be open to the public but will be open to all Cotswold District Councillors. Formal minutes will not be taken but key actions, messages or recommendations will be recorded. The Working Group's findings will be made public.

Invitees

The following interested parties may be invited to attend a meeting and to complete an online survey before doing so. This list is indicative and subject to refinement:

- National Farmers Union
- Local MPs
- DEFRA
- Royal Agricultural University
- Gloucestershire Young Farmers
- RABI the farmers charity
- Farming Community Network
- Gloucestershire Farming Friends
- Paul James, Economic Development Lead
- Gloucestershire Rural Community Council

Timeline

31 March 2025 – Working Group established by Overview and Scrutiny Committee

6 May 2025 – Working Group meeting to plan evidence session

3 June 2025 – Working Group meeting (main evidence session)

7 July 2025 – Working Group findings considered by Overview and Scrutiny Committee

16 July 2025 – Working Group findings considered by Council

(END)