# Hertfordshire farming family to relocate to France amid Labour’s inheritance tax reforms



A farming family from Hertfordshire is leaving the UK for France, driven largely by the Labour party’s proposed reforms to inheritance tax (IHT). Jo Franklin, who has spent a lifetime in agriculture alongside her husband Rob, claims their sheep dairy business has become unsustainable under current conditions. "We’re passionate about what we do and very good at it. But since the new Government came in, we’ve realised our business isn’t viable anymore," she shared. With a five-bedroom farmhouse and a 64-acre smallholding that houses 300 milking ewes, the Franklins decided that relocating to Limousin, renowned for its beef farming, was their best path forward.

The family's sentiments echo a growing concern among British farmers, particularly regarding the looming changes to inheritance tax. According to the government's proposal, farms valued over £1 million will face a punitive 20% tax upon transfer, a shift from long-standing tax exemptions for agricultural properties. Campaigners including the Daily Express’s Save Britain’s Family Farms initiative argue this policy will cripple family-run operations, making intergenerational transfer of land increasingly unattainable. While the government maintains that three-quarters of farmers will not be affected, sceptics suggest these figures oversimplify a complex reality. The reforms, which critics label as a "hammer blow," come at a time when farmers are already grappling with challenges brought on by climate change and Brexit, further complicating the landscape for agricultural enterprises.

As Jo Franklin noted, the shift in government sentiment since Labour's recent election has altered perceptions within the farming community. "When this government came in, we sensed the future was not going to be good," she said. For many farmers, the underlying issues of market power and subsidy dependency pose significant barriers to sustainability. Jo highlighted the disproportionate influence supermarkets wield in pricing and demand, while farmers often have little control over their livelihoods. This sentiment is echoed across the agricultural sector, where the struggle for survival is increasingly challenged by fiscal policies that appear to favour large corporations over small, family-run farms.

A broader discussion around land politics also highlights the crippling effects of new tax regulations and Brexit. Analysts are calling for strategic land use planning, particularly as land prices fluctuate due to factors like carbon credit markets. The need for a comprehensive framework that balances food security with environmental sustainability is paramount. As taxes rise, farmers find themselves at risk of losing their businesses entirely, leading many to reconsider their next steps, as demonstrated by the Franklins’ impending move.

Among the potential new destinations for British farmers, France presents a more attractive landscape, particularly in terms of tax and estate planning. French regulations allow for certain beneficial arrangements under the EU succession regulation known as 'Brussels IV', although recent laws may complicate matters for expatriates. The complexities of adapting to a new agricultural milieu in France often require farmers to seek expert advice to mitigate financial risks, especially given the strict forced heirship laws that mandate substantial asset inheritance to children.

As the UK faces increasing scrutiny over its handling of agricultural policy and taxation, the Franklins’ departure is emblematic of a deeper issue. Many fear that without significant reform to support family farms, the landscape of British agriculture will irreparably change, further entrenching corporate power and diminishing rural livelihoods. With the spectre of an impending tax burden looming over farmers, it seems that the call for a reconsideration of the policies is becoming ever more urgent.

With many farming families contemplating similar moves, the question arises: how many more will abandon their roots for a better future abroad if substantive changes aren't made?

## Reference Map:

* Paragraph 1 – [[1]](https://www.express.co.uk/news/uk/2061328/farmers-leave-uk-for-france-keir-starmer), [[2]](https://www.ft.com/content/28778014-67fa-4c89-aeb9-913ea1758af7)
* Paragraph 2 – [[1]](https://www.express.co.uk/news/uk/2061328/farmers-leave-uk-for-france-keir-starmer), [[6]](https://www.euronews.com/green/2024/11/19/uk-farmers-go-full-french-in-protest-over-government-tax-hike)
* Paragraph 3 – [[3]](https://www.ft.com/content/333ac3fc-166b-47e5-92da-630edbc1d228), [[6]](https://www.euronews.com/green/2024/11/19/uk-farmers-go-full-french-in-protest-over-government-tax-hike)
* Paragraph 4 – [[6]](https://www.euronews.com/green/2024/11/19/uk-farmers-go-full-french-in-protest-over-government-tax-hike), [[7]](https://www.euronews.com/2024/11/20/thousands-of-uk-farmers-descend-on-parliament-to-protest-against-inheritance-tax-hike)
* Paragraph 5 – [[4]](https://www.blevinsfranks.com/tax-and-estate-planning-france/), [[5]](https://www.blevinsfranks.com/estate-planning-france-four-things-to-protect-your-legacy/)

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## Bibliography

1. <https://www.express.co.uk/news/uk/2061328/farmers-leave-uk-for-france-keir-starmer> - Please view link - unable to able to access data
2. <https://www.ft.com/content/28778014-67fa-4c89-aeb9-913ea1758af7> - A letter to the Financial Times expresses concern over the UK's recent non-domiciled (non-dom) and inheritance tax (IHT) reforms, highlighting a growing trend of finance professionals, entrepreneurs, and other wealth creators leaving London due to these tax changes. The author calls for a more competitive transition period, similar to France's four to eight years, to prevent valuable contributors from departing. They warn that the current nine-year inheritance tax exposure period is overly punitive and detrimental to internationally mobile families, posing a significant threat to the UK's economy, tax revenue, and global competitiveness.
3. <https://www.ft.com/content/333ac3fc-166b-47e5-92da-630edbc1d228> - This article discusses the vital role of land politics in the UK and the current governmental debates impacting family farms due to new measures in the recent Budget. It highlights the complexities facing farmers, including inheritance tax changes, the impact of Brexit, and government policies that lack strategic land use planning. The piece addresses the rise in land prices driven by carbon credit markets and foreign investments, which is affecting the traditional farming community. The author argues for a coherent land use framework to balance food security, energy production, housing needs, and environmental conservation.
4. <https://www.blevinsfranks.com/tax-and-estate-planning-france/> - This article provides an overview of tax and estate planning considerations for British expatriates in France. It highlights the strict forced heirship regime, where between 50% and 75% of assets must be left to children, depending on the number of children. The piece also discusses the EU succession regulation 'Brussels IV', which allows foreign nationals to elect the law of their country of nationality to apply to their assets upon death, potentially bypassing French forced heirship rules. However, it notes that recent legislation may allow French forced heirship rules to override Brussels IV on local assets, advising readers to seek specialist advice.
5. <https://www.blevinsfranks.com/estate-planning-france-four-things-to-protect-your-legacy/> - This article outlines four key considerations for protecting one's legacy in France. It discusses the possibility of overcoming punitive taxes through strategic planning and the option to apply the law of one's nationality to their estate under the EU's 'Brussels IV' regulation. The piece also highlights the potential for UK inheritance tax to apply to UK assets, even for French residents, and the importance of understanding the implications of French succession tax on worldwide assets. It advises readers to seek professional advice to navigate these complex issues effectively.
6. <https://www.euronews.com/green/2024/11/19/uk-farmers-go-full-french-in-protest-over-government-tax-hike> - This article reports on UK farmers protesting against the government's decision to increase inheritance tax in its latest budget. The decision would end a tax break dating from the 1990s that exempts agricultural property from the levy. From April 2026, farms worth more than £1 million will face a 20% tax when the owner dies and they are passed on to the next generation. Farmers argue that this hike will deal a 'hammer blow' to family farms already struggling from the impact of climate change, global instability, and the upheaval caused by Brexit.
7. <https://www.euronews.com/2024/11/20/thousands-of-uk-farmers-descend-on-parliament-to-protest-against-inheritance-tax-hike> - This article reports on thousands of UK farmers gathering outside Parliament to protest against the government's decision to increase inheritance tax in its latest budget. The decision would end a tax break dating from the 1990s that exempts agricultural property from the levy. From April 2026, farms worth more than £1 million will face a 20% tax when the owner dies and they are passed on to the next generation. Farmers argue that this hike will deal a 'hammer blow' to family farms already struggling from the impact of climate change, global instability, and the upheaval caused by Brexit.