

UTASS Briefing – 5th December 2025



Sheep and Goat Annual Inventory

All sheep and goat keepers must complete DEFRA's Annual Inventory for the animals on their holding(s) on **1st December 2025**. DEFRA has already started sending reminders by letter or email.

Paper forms will **ONLY** be sent to farmers who completed a paper form last year! The online version is relatively easy to complete (assistance is available from UTASS) and **MUST** be completed by the **31st December 2025**.

Contact Defra farm surveys if you have not got your letter or email **by 11 December**.

Email: surveys@defra.gov.uk or Telephone: 03000 600 140

2025 Environmental Payments

The payment window for 2025 Countryside Stewardship (CS) and Higher Level Stewardship (HLS) annual revenue claims opened on 1 December 2025 and will close **on 30 June 2026**.

To prevent delays in processing payments, claimants are advised to respond promptly to any requests for information or evidence issued by the RPA.

Anyone who has changed their bank account details must ensure these are updated with the RPA, as outdated information may result in additional payment delays. Updates can be made by contacting the RPA directly on **03000 200 301**.

Making Tax Digital

The government will shortly be launching the next phase of their "Making Tax Digital" programme:

- Only applies to self-employed and landlords.
- From 1st April 2026 Quarterly Statements of income and expenditure using appropriate accounting software (like with VAT) will be required by HMRC.
- Additional Final Submission at the end of the year
- Quarterly Statements and Final Submission to be received by HMRC within one calendar month+ 7 days of quarter or year end.
- Initially this will only be required where the combined gross income (turnover) from self-employment and letting property is over £50k.
- Income from employment (PAYE), partnerships and state and private pensions are excluded.

UTASS Briefing – 5th December 2025



- NOT currently expecting quarterly tax payments: ONLY reporting of gross income.
- 1st April 2027 gross incomes over £30k will be included.
- There are some very limited exemptions where broadband access is limited

At the moment, many of the details, such as the requirements of the Final Submission, are missing. Farmers are advised to discuss this with their accountants sooner rather than later.

Rodenticide Training – Required by January 2026

From **January 2026**, everyone using professional-grade rodenticides will need to hold a certified training qualification.

We're running courses at UTASS to help you get certified. To find out dates and cost, please contact the Office.

Need help?

Contact the UTASS Farming Team for help with anything mentioned in this briefing or anything else farming related.

Phone: 01833 641010

Email: info@utass.org