

Farming – Tax treatment of payments made under Rural Environment Protection Scheme (REPS)

Part 23-01-02

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The contents of this manual are no longer relevant. The Rural Environment Protection Scheme (REPS) was replaced by the Green, Low-Carbon, Agri-Environment Scheme (GLAS) in the revised Rural Development Programme 2014 – 2020. Guidance on the tax treatment of payments received under the GLAS is provided in Tax & Duty Manual [Part 23-01-05](#).