

Ayton Hill Forest Near Abernethy, Perthshire



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Ayton Hill Forest

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Near Abernethy, Perthshire

Area: 167.24 Hectares / 413.25 Acres

A highly productive commercial forestry asset in the heart of Perthshire, with a diverse age profile and a significant volume of timber nearing maturity

- An outstanding forestry investment opportunity with high yielding conifer crops
 - Well established forest road network leading onto approved timber haulage routes
 - Attractive age profile providing immediate timber revenue and future capital growth
 - Stunning and accessible location renowned for high quality timber production

Freehold for Sale – Offers over £2,575,000



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Selling Agents:

Patrick Porteous: 07444 559510

Harry Graham: 07375 823528

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Location

Ayton Hill Forest is situated in a highly accessible and scenic part of Perthshire, Scotland. Benefiting from a favourable climate and fertile growing conditions, along with excellent access to timber markets in central and southern Scotland, the region consistently produces high-quality timber crops that maximise capital growth and investment returns.

The village of Abernethy lies approximately 1 mile to the northeast, while the city of Perth, offering a comprehensive range of amenities with access to the M90 motorway, lies just 7 miles to the north of the property.

Please refer to the location and sale plans to locate the property, and the principal entrance to the forest is located at point A1. Please also use What3Words reference: [basically.door.trustees](https://www.what3words.com/) for directions.

Description

The forest has significant potential for an investor, given its central location and diverse age profile, with the opportunity for immediate income from its maturing timber crop of high yielding Sitka spruce and Douglas fir, planted between 1992 and 1993. Furthermore, younger crops were planted in 2012 and 2024, increasing the productive timber-growing area to 88.55 hectares, with a weighted average crop age of 32 years.

Situated between 95–262 metres above sea level, the property benefits from free-draining mineral soils and a favourable growing climate, supporting high-quality timber production. Line and selective thinning have been carried out in the past which has enhanced the maturing crops standing volume and quality. Harvesting of this is scheduled to take place over three phases within the next 15 years, which is expected to produce in excess of 30,000 tonnes, providing significant tax-free income.

The younger productive crops, extending to approximately 32.40 hectares, are dominated by high yielding Sitka spruce (c.70%), which are establishing well and are expected to achieve yield class rates of more than 24 m³/ha/yr. In 2024, 5.83 hectares of predominantly Sitka spruce (c. 70%) were planted with the aid of a Forestry Grant Scheme (FGS) contract, providing grant income to establish this young crop. Further maintenance work has been carried out this spring, including enrichment planting.

The forest is served by approximately 3.6 km of high-quality internal forest roads, providing efficient access for forest management and harvesting operations. In addition, a ready supply of stone is available in various locations within the forest for ongoing road maintenance.

Ayton Hill also contains an attractive mix of broadleaves planted at various stages from 1930 through to 2024,

contributing to the forest's significant species diversity and amenity value. There is also potential to establish more woodland on the slopes of Binn Hill, above the existing conifer.

Further information, including crop details, is available from the Selling Agents on request.

Species	Planting Year									Total
	1930	1951	1990	1992	1993	2012	2013	2020	2024	
Sitka spruce/Douglas fir				8.68	26.51					35.19
Sitka spruce				9.70		6.27		6.33	10.40	32.69
Mixed conifers	8.94									8.94
Scots pine		1.39		0.20				0.80	1.75	4.14
Douglas fir							3.93			3.93
Hybrid larch		0.47					2.93			3.40
Norway spruce/Douglas fir		0.25								0.25
Mixed conifer/Mixed broadleaves		1.99								1.99
Mixed broadleaves	1.02	0.06	4.04	4.22		2.77			1.15	13.26
Mixed broadleaves/Open ground	6.61			5.08			1.62			13.31
Open ground										50.14
Total	16.56	4.16	4.04	27.89	26.51	9.04	8.48	7.13	13.30	167.24







Access

The principal access to Ayton Hill is provided via a servitude right of access from the adjoining C148 public road over the access route A1 – A2, as shown on the sale plan. From A2, a high-quality forest road, used for all previous harvesting operations, extends west and north through the property.

The forest benefits from a separate shared right of access from A3 to A4 and then into the property via two forest tracks at points A5 and A6, linking with the existing forestry road network. Rights are in place to upgrade, realign, and widen these routes where necessary. Maintenance responsibilities for the shared private access roads are shared according to use. An additional right of access is available via A7-A8 at the southern end of the forest. This access is currently undeveloped and would only be suitable for forest management purposes.

The C148 public road links with the A913 to the north or the A91 to the south for efficient access to timber processors in central Scotland.

Timber Markets

The forest is well located to capitalise on central and southern Scotland's extensive access to the timber market, with a wide range of timber processing companies reached via approved timber haulage routes.

Processors such as James Jones & Sons at Kirriemuir (35 miles), Perthshire Timber Co at Dunkeld (25 miles), West Fraser at Cowie (45 miles), Windymains Timber at Humble (62 miles), and BSW Timber at Petersmuir (65 miles), amongst others, creates a competitive market. Scotland remains the main supplier of softwood timber in the UK, making it a prime location for forestry investment.

Forestry Grant Scheme

A Woodland Creation (FGS) contract covering 5.83 hectares of new planting was issued by Scottish Forestry in spring 2024 to establish Sitka spruce, Scots pine and native broadleaves. Maintenance work has been completed this spring to ensure the scheme meets the required establishment standards.

Two maintenance payments of £1,364.22 are anticipated in 2027 and 2028. The purchaser will be required to assume all associated obligations for the remainder of the FGS contract relating to this area. A copy of the full contract is available from the Selling Agents upon request.

Sporting Rights

The sporting rights are included with the potential for some excellent deer stalking as well as rough shooting of wild game in season. The stalking rights are currently let out for deer control purposes until 31 of March 2027. This lease can be terminated if required, granting the purchaser full control of the sporting rights.

Planning & Development

Prospective purchasers are kindly requested to make their own enquiries with the relevant authorities if wishing to seek planning permission for any building development on the land. Offers will not be accepted subject to survey or planning permission being granted.

Third Party Rights & Burdens

An overhead powerline passes through an area of open ground in the southern section of the property. The wayleave payment has been capitalised, and no ongoing recurring payments are due.

A number of footpaths, including the designated core path ABNY/105, pass through the forest.

The property will be sold subject to and with the benefit of all existing servitude and wayleave rights (including rights of access and rights of way, whether public or private) burdens, reservations within the title and subject to the rights of public access under the Land Reform (Scotland) Act 2003.

Boundaries

Where the forest boundaries have shared stock fences, their maintenance and replacement are to be shared with the neighbouring proprietors on an equal basis.

Mineral Rights

The mineral rights are included in terms of the title except for the rights reserved by statute.

Archaeology

The remains of Castle Law Fort, a designated Scheduled Monument, are located within open ground in the north-east corner of the property.

Woodland Management

The property is currently managed by on behalf of the owners by Tithill Forest, 1 Whitefriars Cres, Perth, PH2 0PA. Details of the Forest manager can be provided upon request from the Selling Agents.



Authorities

Scottish Forestry

Perth and Argyll Conservancy
Upper Battleby
Redgorton
Perth
PH1 3EN
T: 0300 067 6005
E: panda.cons@forestry.gov.scot

Perth & Kinross Council

Pullar House
35 Kinnoull Street
Perth
PH1 5GD
Tel: 01735 476 000

Taxation

Commercial woodland ownership offers a highly efficient tax environment that can significantly enhance investment returns. Key benefits generally include:

- **Income & Corporation Tax:** Profit from the sale of timber is typically exempt from both Income and Corporation Tax.
- **Capital Gains Tax (CGT):** Standing timber is exempt from CGT; only the increase in the value of the underlying land is assessable.
- **Inheritance Tax (IHT):** Commercial woodland and agricultural assets generally qualify for 100% Business Property Relief (BPR) or APR on the first £2.5 million of qualifying assets per person, provided the asset has been owned and managed commercially for at least two years. This allowance can be combined for married couples/civil partners to pass on up to £5 million of qualifying assets tax-free. Qualifying assets exceeding these thresholds receive 50% relief, resulting in an effective IHT rate of 20%.
- **VAT:** Owners can register for VAT to reclaim tax on management expenses and capital works.

Tax legislation is subject to change, and its impact depends on your own circumstances. It is essential to consult with a qualified Financial Advisor or Accountant to fully understand how these benefits apply to your investment.

Anti-Money Laundering Regulations

To comply with the Money Laundering, Terrorist Financing, and Transfer of Funds (Information on the Payer) Regulations 2017, all formal offers must be submitted in Scottish Legal Form. Offers must be accompanied by adequate identification and either a bank reference or guarantee confirming sufficient funds and their source.



Viewing & Offers

Please contact the Selling Agent to arrange a viewing in advance of your visit. Please also be aware of potential hazards within the property and take precautions to avoid injury or damage when viewing the property. A closing date for offers in Scottish Legal Form may be set. However, the seller also reserves the right to sell the property at any time and so it is vital that prospective purchasers register their interest with the Selling Agent as soon as possible. Please also be aware that the seller is not bound to accept the highest or indeed any offer and reserves the right to withdraw the property from the market at any time.

Selling Agents

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Perthshire, PH2 9HL.

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Harry Graham - Mobile: 07375823528
Email: info@landfor.co.uk

Seller's Solicitor

Turcan Connell
Princess Exchange, 1 Earl Grey Street, Edinburgh, EH3 9EE
Victoria Brown- Tel: 0131 228 8111
Email: victoria.brown@turcanconnell.com

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