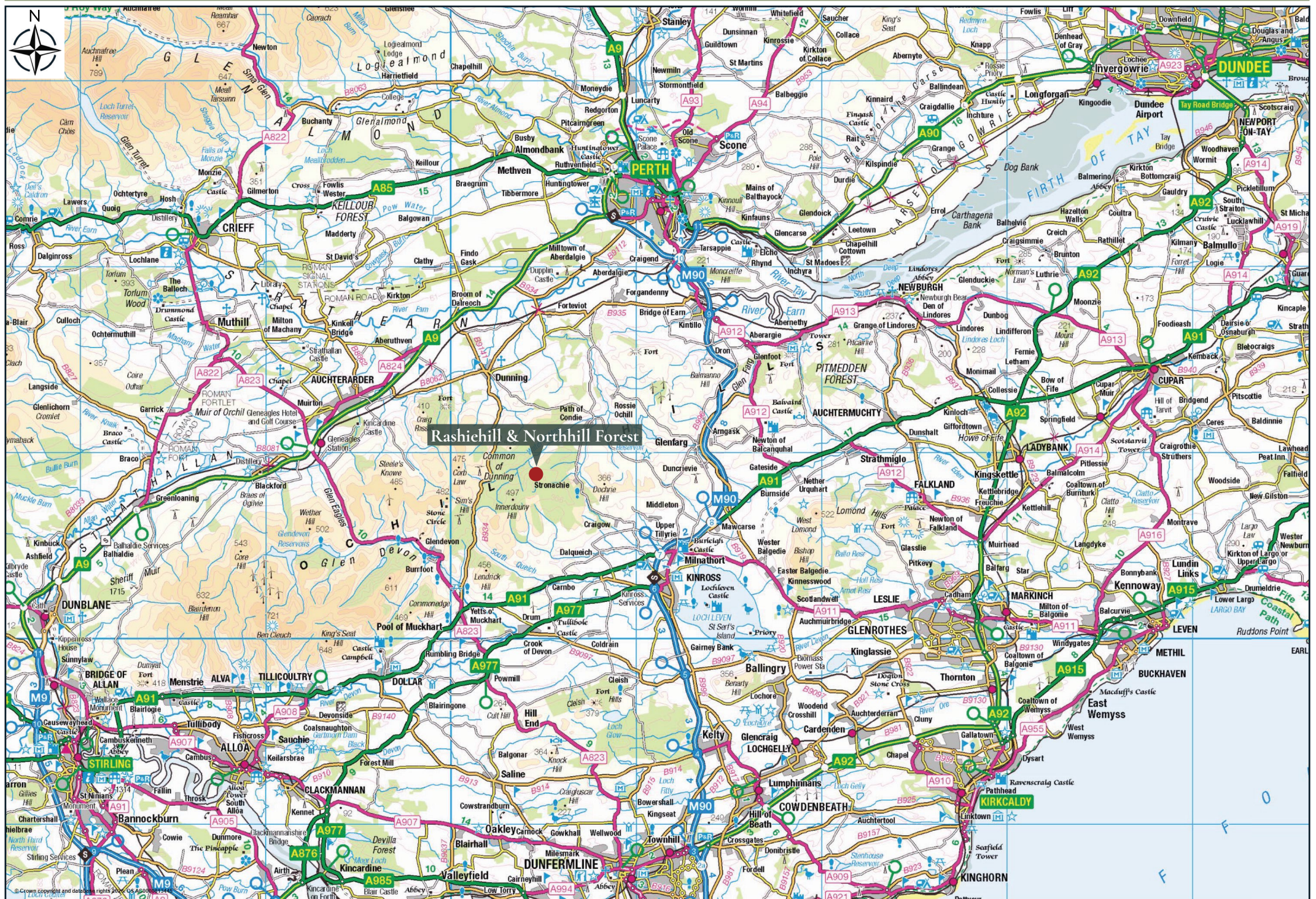


RASHIEHILL & NORTHHILL FOREST

Near Kinross, Perthshire



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RASHIEHILL & NORTHHILL FOREST

Near Kinross, Perthshire

Area: 242.50 Hectares / 599.21 Acres

A premium commercial forestry asset offering timber revenue with strong growth potential from high-performing second rotation crops, situated in a prime location for timber production.

An exceptional tax efficient forestry investment opportunity with wind energy development potential

Over 46,000 m³ of high-quality maturing timber to fell.

Second rotation conifer crops of outstanding quality with high yield class growth

Prime location with excellent access to timber markets

Freehold for Sale - Offers Over £4,500,000



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Selling Agents:

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LOCATION

Rashiehill & Northhill Forest occupies a highly accessible position in the eastern Ochil Hills in the desirable county of Perthshire, a prime location for commercial forests in Scotland. Forming part of a wider forestry complex, the property enjoys an attractive upland setting within a landscape of high-quality productive commercial forestry and fertile rolling farmland.

The popular market town of Kinross lies 6.2 miles to the southeast and provides a good range of local amenities, while the M90 and A91, both 5 miles to the south of the forest, provide swift access to a wide selection of established timber markets in the region. The capital city of Edinburgh is within an hour's drive, along with its international airport, extensive business, professional and hospitality services.

Please refer to the location and sale plans to locate the property. The entrance to the forest is located at point A1, which passes through a neighbouring forest to point A2, as shown on the sale plan. Please also use What3Words reference: [ulterior.craziest.hood](https://www.what3words.com/en/ulterior.craziest.hood) for directions.



DESCRIPTION

Rashiehill & Northhill Forest presents an outstanding commercial forest investment with strong long-term income opportunities and capital growth potential. Established originally between 1970 and 1990, the forest has been restructured through phased felling and restocking over the last 15 years, creating a mixed-age crop profile dominated by high-yielding Sitka spruce (70%), with a current average crop age of 23 years.

Lying between 220m and 440m above sea level, the forest benefits from fertile mineral soils and a favourable climate, together creating outstanding growing conditions. Restocking of the western section (Rashiehill) has established a high proportion of improved Sitka spruce, with yield classes

expected over YC 30 in the most fertile areas, highlighting the productivity of the forest. A first thinning was carried out in 2024 on crops planted between 2004 and 2006, and a new owner could consider further thinning as the crops mature.

A Long-Term Forest Plan, approved in 2021, secured approval for ten years of felling and restocking. The remaining mature crop in Northhill was measured in May 2026 and contained approximately 46,729 cubic metres (m³) of standing timber, averaging 567 m³ per hectare with several areas exceeding 650 m³ per hectare. This can be felled over the coming years providing tax-free income from timber sales.

The forest benefits from a well-developed network of high-quality internal roads, purpose-built for timber haulage, providing

excellent access throughout the forest, with a good supply of stone available within the forest for future road maintenance.

Beyond its highly commercial appeal, the ruins of a former 18th century farmstead occupies an attractive position in the northern corner of the property. This provides a potential development project for a discreet, off-grid dwelling, subject to the necessary consents.

The property also generates additional income through a telecoms mast let to Airwave Solutions Limited, producing a rent of £5,824 per annum until its expiry in October 2032.

Supplementary information is available on request from the Selling Agents.

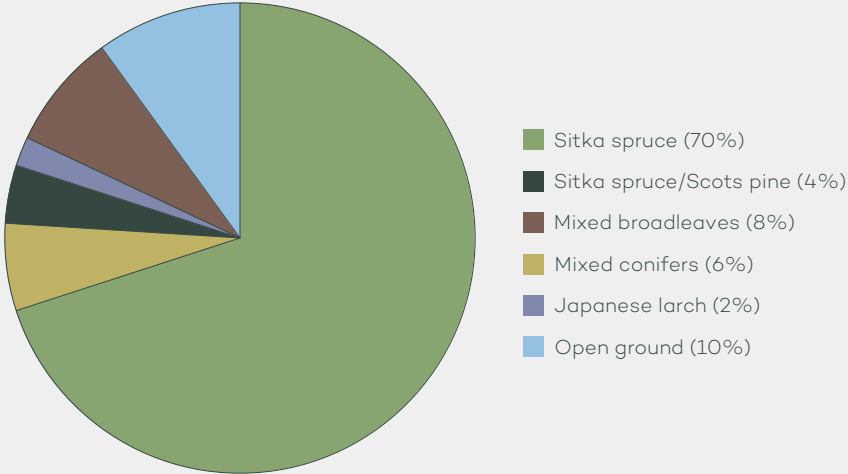




Area (hectares) By Planting Year

Species	Planting Year										Total
	1970s	1989	1990	2004–06	2012	2013	2015	2016	2018	2024	
Sitka spruce	2.18	46.68	38.80	22.72	6.72	9.16	21.40	5.76	15.77		169.19
Sitka spruce/Scots pine									10.65		10.65
Mixed Conifers	0.21						0.52	7.68	4.13		12.54
Japanese larch	0.78		3.71								4.49
Sitka spruce/Open ground			0.95								0.95
Silver fir									0.37		0.37
Mixed broadleaves		0.94	4.03	4.72	0.77	2.38	1.38	1.8	0.51	2.05	18.58
Open ground											25.73
Total	3.17	47.62	47.49	27.44	7.49	11.54	23.30	15.24	16.28	17.20	242.50

Species Percentage





ACCESS

The forest is accessed via a servitude right of access leading west from the C413 public road, shown A1-A2 on the sale plan. This shared route has been used to transport a significant volume of timber from Rashiehill & Northhill to date. Maintenance obligations are shared according to use.

TIMBER MARKETS

The C413 public road is a Consultation Route for timber transport, heading south to the A91 (approximately 5 miles) and the M90 (approximately 8 miles), which provides excellent access to a wide range of timber processors across Scotland. West Fraser's mill at Cowie and Perthshire Timber Co at Dunkeld are within 30 miles of the forest, while Windymains Timber at Humber, BSW Timber at Haddington and James Jones & Sons Kirriemuir sawmill all lie within 60 miles via approved haulage routes.

WIND ENERGY

Rashiehill & Northhill Forest is included in the Brunt Hill Wind Farm application area and is subject to an option and lease agreement in the form of a standard security over the whole property. This agreement will be re-constituted to the new purchaser.

The proposed scheme comprises 13 turbines and a 50-megawatt battery storage facility, with a total installed capacity of up to 143.6 MW extending across the East Ochil Hills and encompassing a number of surrounding properties. Developer's website link - [Brunt Hill](#).

As part of the development, Rashiehill & Northhill Forest is expected to benefit from two 185m turbines with a quarry/borrow pit located within part of the forest. Subject to consent, this would provide a secure, long-term income stream in the form of rent for the life of the project. The Section 36 application for this project is currently progressing through the planning process and is with the Energy Consents Unit for a decision, which is expected within the next nine months. Further information is available from the Selling Agents along with a copy of the option and the lease agreement upon signing a Non-Disclosure Agreement.

A clawback is to be secured by the seller by way of a standard security, entitling the seller to 30% of any income derived from wind energy interest, commencing within 15 years from the completion date for a period of 35 years.





FOREST MANAGEMENT & CERTIFICATION

The forest is managed in accordance with the UK Woodland Assurance Standard (UKWAS) and is certified under the Forest Stewardship Council® scheme. The property is currently managed on behalf of the owner by Highfield Forestry Limited, Durn, Isla Road, Perth, PH2 7HG.

SPORTING & MINERAL RIGHTS

The sporting rights are included in the sale, with the topography offering excellent roe deer stalking opportunities.

A sporting agreement is currently in place to manage deer within the forest. Vacant possession will be given on entry, and a new agreement can be arranged with the tenant if required.

The Mineral Rights are included in so far as the Seller has right thereto and excepting those reserved by statute.

THIRD PARTY RIGHTS & BURDENS

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.

Airwave Solutions Limited benefits from a right of access over the internal forest road to access the telecoms mast for repair, renewal and upgrading. The location of the mast is identified by a T on the sale plan.

BOUNDARIES

The forest is surrounded by commercial woodland and mainly unfenced. Where fences exist, boundaries are to be maintained in accordance with the provisions of the title.

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 or a change of use on the land. Offers will not be accepted subject to survey or planning permission being granted.

AUTHORITIES

Scottish Forestry

Perth & Argyll Conservancy
Upper Battleby
Perth, PH1 3EN
Tel: 03000 676 005

Perth & Kinross Council

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

VIEWING & OFFERS

Please contact the Selling Agents 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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SELLER'S SOLICITOR

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Lizzie McFadzean Tel: 01738 231007
Email: Lizzie.McFadzean@gillespiemacandrew.co.uk

FINANCE & ANTI-MONEY LAUNDERING

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.

TAXATION

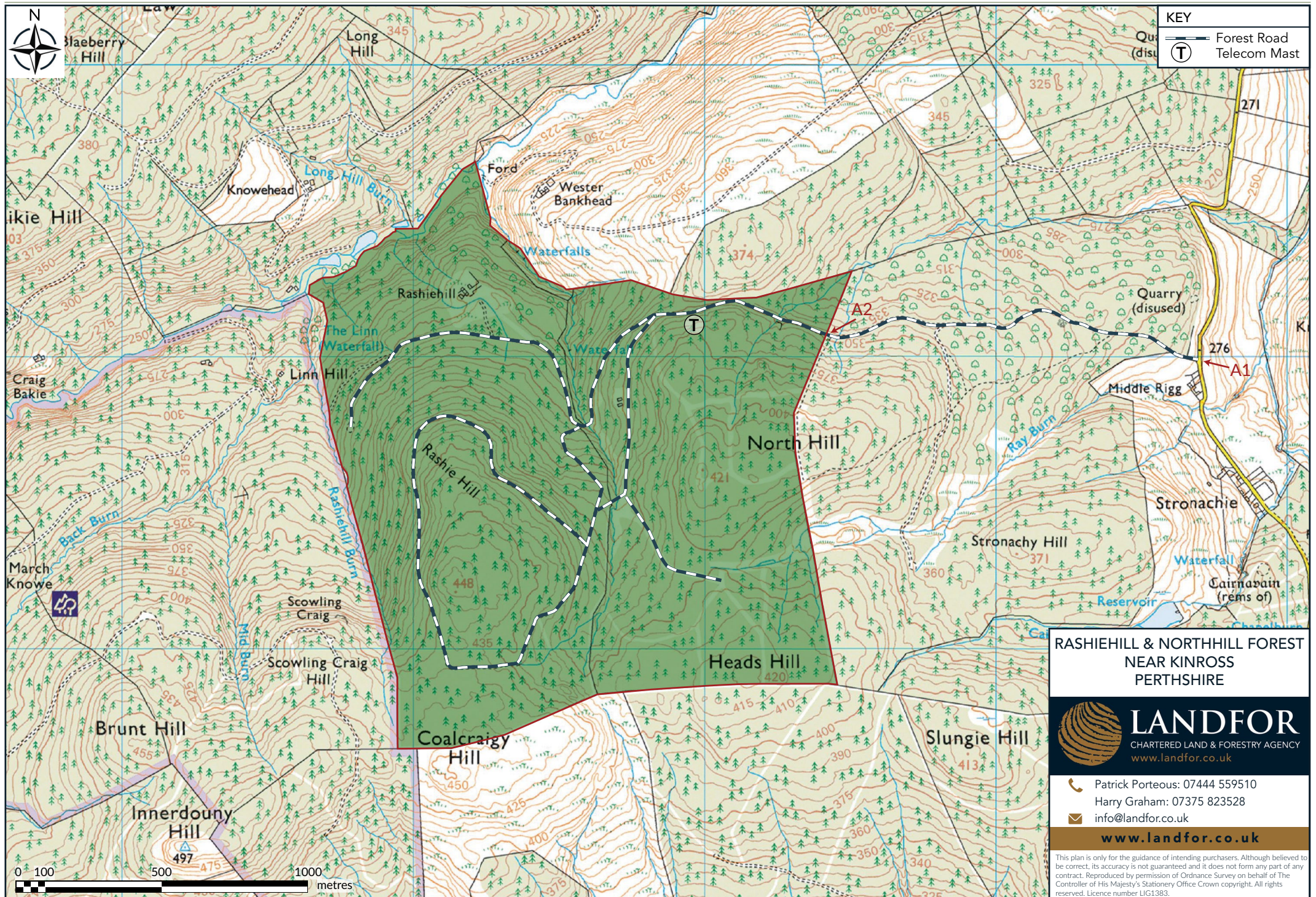
Commercial woodland ownership offers a highly efficient tax environment that can significantly enhance investment returns. Key benefits generally include:

- 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 circumstances. It is therefore essential to consult with a qualified Financial Advisor or Accountant to fully understand how taxation applies to your investment.

Important Notice

LANDFOR Chartered Land & Forest Agency, the trading name of Landfor Land & Forestry Ltd acting for themselves and for the seller of this Property, whose agents they are, give notice that: The sale brochure (prepared in August 2026), content, areas, measurements, maps, distances and technical references to condition are for guidance and are only intended to give a fair description of the property and must not form any part of any offer or contract. Landfor Land & Forestry Ltd will not be responsible to purchasers, and they should rely on their own enquiries and seek suitable professional advice and surveys prior to purchase. This sale brochure shall not be binding on the seller, whether acted upon or not, unless incorporated within a written document signed by the seller or on their behalf, satisfying the requirements of section 3 of the Requirements of Writing (Scotland) Act 1995. Neither the seller nor Landfor Land & Forestry Ltd, its employees or joint agents have any authority to make or give any representation or warranty in relation to this property. The property will be sold as per the title, which may differ from the information within this sale brochure. Photographs may depict only parts of the property, and no assumptions should be made on other parts of the property not shown in these photographs. Where reference is made to government grant schemes, contracts, planning permissions or potential uses, this information is given by Landfor Land & Forestry Ltd in good faith and purchasers must rely on their own enquiries. Purchasers should be aware of the influence and effect the Wildlife and Countryside Act 1981, Nature Conservation (Scotland) Act 2004 and the Wildlife and Natural Environment (Scotland) Act 2011 along with any statutory designations, may have on the property, including rights of public access under the Land Reform (Scotland) Act 2003 & 2025. Neither the seller nor Landfor Land & Forestry Ltd will be responsible for any costs incurred by interested parties and no warranty is given for the health of the trees within the property for sale. Please be aware that property viewings are undertaken at your own risk. To the fullest extent permitted by law, neither the seller nor Landfor Chartered Land & Forestry Agency accepts liability for any injury or damage to property during any viewings. Landfor Land & Forestry Ltd is a company registered under the Companies Act 2006 with company number SC720047. Registered office: Glenearn Farmhouse, Bridge of Earn, Perthshire, PH2 9HL, Scotland.





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