IFA

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FARM SCHEMES & TAXATION GUIDE

YOUR FARMING MANUAL

2022 Edition

Official Partner FBD INSURANCE

PRESIDENT'S MESSAGE

Dear Member,

Welcome to the 2022 edition of the Farm Schemes and Taxation Guide.

2021 was the year that allowed us to resume some of our activities on behalf of farmers and bring our campaigns onto the streets. COVID-19 continued to have a massive impact, but we remained determined to mobilise our members to fight for farming.

At our AGM in January, our focus was firmly on the critical issues of climate action and CAP. Both the Taoiseach Micheál Martin and the Minister for Agriculture Charlie McConalogue addressed the meeting and heard the concerns of our officers about policy proposals that would damage farm families.

Significant decisions that will have far-reaching implications for farmers were shaped during the year and we worked to have an influence on the final plans.

While farmers have been unfairly blamed in the climate debate, we can hold our heads high. We produce top-quality, safe, nutritious food in some of the most picturesque countryside on the planet.

We are the first responders to climate change and we are playing our part.

I really missed the opportunity to engage with members at events like the National Ploughing Championships, the Tullamore Show and the other excellent shows around the country. Hopefully, these will be back in full swing in 2022.

For the year ahead, I would ask each of you to farm safely.

Regards,
Tim Cullinan
President, The Irish Farmers' Association

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While all reasonable steps have been taken to ensure the accuracy of the directory some updates and amendments may prove necessary. Should you have any amendments for your entry please forward
to email: info@selectmedialtd.com

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OPENING MESSAGE

Dear Member,

We are delighted to be in partnership with Select Media to bring you this year's edition of the Farm Schemes and Taxation Guide. It is a very useful and practical resource that covers all of the main farm schemes and taxation advice and can be used to assist with the running of your farm business.

Your Association is working hard to protect and defend the interests of Irish farmers and their families at home and in Europe.

As an IFA member, you have a voice and your farming concerns are the Association's concerns.

Make sure that you have your say and that your farm business issues are raised by getting involved with your local branch, by attending meetings online or taking a Voluntary Officer position.

You can now access the latest news and information that matter to your farm by downloading the IFA app at www.ifa.ie.

This is your Association and your feedback matters.

Please contact your County Chairman, your local IFA office or call 01 450 0266 to raise any farming issue that you may have.

I would like to take this opportunity to wish you well in the year ahead.

Regards,
James Kelly

IFA Director of Organisation

AN ASSET FINANCE COMPANY WITH CHANGE IN ITS DNA

While the company name First Citizen Finance might have been registered in October 2012, the story, management and success of this company spans over three decades. The company, born from an MBO during the chaotic days of the last recession, has proved it can stand on its own...

Chris Hanlon, Managing Director, First Citizen Finance

First Citizen Finance DAC was established in Dublin in October 2012 by the former senior management team of Permanent tsb Finance, led by Chris Hanlon. Prior to its sale in 2012, this management team ran the largest consumer finance company in Ireland, with a market share in excess of 35 per cent. At its peak, the IT platform was processing circa 100,000 applications per annum for credit in Ireland across a range of diverse products including car finance, agricultural machinery, office equipment, computers and film finance investment. This team implemented and managed 14 different Motor Private Label / Co-operation Agreements over a 20 year period.

The challenge of transferring this once longstanding successful business across to First Citizen was enormous and required an institutional purchase of the book that was finally realised in late 2012, when Deutsche Bank purchased the remaining loan portfolios (mainly Auto) from Permanent tsb and awarded the servicing contract to First Citizen Finance. DLL (De Lage Landen) purchased the Agri & Equipment book from Permanent tsb Finance and also awarded the servicing contract to First Citizen.

First Citizen, having acquired the operational platform, retained and enhanced its capabilities over the past nine years. This allows it to service a wide range of asset-backed loan portfolios, comprising of consumer and non-consumer hire purchase, leasing and contract hire products across a variety of different asset classes.

The company now operates across four key product divisions in the Republic of Ireland – Motor Finance, Agri Finance, SME Equipment Finance and Commercial Real Estate (CRE) Finance.

Strong Foundations

Following the Global Financial Crisis period between 2010 and 2014 this agile organisation, guided by the strong leadership of Chris Hanlon and his senior management team set out their path to revival of the business. The finance industry faces yet another challenge with COVID-19 but there is a distinct culture that drives success at First Citizen - determination, passion and ability.

"*There is no doubt that operating in a post COVID-19 world will be challenging. This team has already proven that change is in its DNA and is more than ready for the challenge*"
- Chris Hanlon, Managing Director.

As CAP is in transition, the co-financed farm schemes as part of the Rural Development Programme are rolling over into 2022. All information is correct at the time of writing. Farmers should check www.agfood.ie for any updates that will apply for 2022. A new agri-environmental scheme will replace GLAS under the next CAP and will open for applications in 2023'

AGRI ENVIRONMENT SCHEMES

GREEN LOW–CARBON AGRI-ENVIRONMENT SCHEME (GLAS)

GLAS offers a maximum payment of €5,000 per year to participants who commit to carrying out a GLAS plan of actions. Some farmers undertaking particularly challenging actions may qualify for GLAS+ which provides a top-up payment of up to €2,000 per year.

Farmers must commit to a GLAS plan for a period of five years. To join the scheme, farmers must develop and submit a GLAS plan in partnership with an approved planner. The optional actions to be undertaken under the GLAS plan are divided into three tiers:

-Tier 1 is the most important Tier, comprising all the Priority Environmental Assets identified for support through GLAS, targeting vulnerable landscapes (including commonages), important bird species and protection of high-status watercourses. Tier 1 also identifies a series of Priority Environmental Actions for specific cohorts of farmers, targeting climate change mitigation and farmland birds.

-Tier 2 is the next most important tier and focuses on water-quality, through protection of pre-determined vulnerable water-courses, while also accepting proposals from other farmers who are prepared to take on pre-determined actions again targeting climate change mitigation and supporting farmland birds.

-Tier 3 comprises a menu of complementary environmental actions for applicants approved into Tiers 1 and 2, as well as a channel for entry to the Scheme in its own right.

It consists of actions such as the protection of traditional hay meadows, low input permanent pastures, important landscape features like archaeological monuments, hedgerows and stone-walls, as well as provision of bird, bat and bee nesting facilities and the planting of small groves of native trees.

All applicants must:

- Engage the services of an approved adviser to prepare and submit the application for support.
- Undertake to have a farm nutrient management plan prepared for the holding before the end of the first full calendar year in the scheme. Actions involving reduced fertiliser inputs will be subject to a compulsory mid-term review of the nutrient management plan, as directed by the Department.
- Attend training in environmental practices and standards before the end of the second full calendar year in the scheme.

Application to GLAS is online and must be submitted by an approved planner. Ranking of applications will take place on a tranche basis. Successful applicants will be notified in writing of acceptance into the scheme and commencement date of GLAS contract.

Eligibility

Farmers who applied for GLAS 1 had a start up date of Oct 1st 2015; GLAS 2 had a contract commencement date of 1st January, 2016 and for GLAS 3 participants, 1st January 2017. The relevant payment will be calculated from that date.

All applications must be made via the Department's online system and will be made under notified Tranches advertised by the Department.

Applications must be prepared by a registered GLAS advisor in accordance with these Terms and Conditions and the Specification.

GLAS is structured on a three-tier basis. Proposals from Tier 1 farms will receive priority over proposals from farms in Tier 2, which in turn receive priority over proposals from farms in Tier 3.

Within Tiers 1 and 2, a general rule prioritising 'assets' over 'actions' will also apply, i.e. farms with particularly important environmental assets will be prioritised over farms who have no such assets.

The Scheme has been closed since 2016. Contracts for GLAS 1 / 2 / 3 have been extended into 2022. For greater detail see www.agriculture.gov.ie

Payment

Payment of 85% of the annual amount due will issue when the first suite of controls and checks have been carried out; payment of the remaining 15% will issue when all controls and checks and regulations have been implemented.

The 85% payment will be paid in October/November where no follow up action is required when all administrative checks for GLAS are completed.

The 15% payment will be processed and paid where no follow up action is required, when the last of the year's spot checks has taken place. The target for that is early in the following year.

Inspections

Inspections will be carried out on 5% of applicants to check compliance with requirements. These inspections will be unannounced. GLAS has 49,200 participants and is currently closed to new applicants.

TARGETTED AGRICULTURE MODERNISATION SCHEME (TAMS)

TAMS offers grant aid of 40% for certain on-farm capital investments (60% to 'Young Farmers'). The areas identified for funding over the period of the scheme are: farm nutrient storage, animal housing, dairy equipment, low emission spreading equipment, animal welfare and farm safety, pig and poultry investments, and organic capital investment.

Currently, TAMS II are in operation are:

Animal Welfare, Safety and Nutrient Storage Scheme

The Animal Welfare, Safety and Nutrient Storage scheme provides 40% funding for investment works up to €80,000 (€160,000 in the case of registered partnerships).

The scheme is open to farmers who have a minimum of five hectares owned and/or leased that have been declared under the Basic Payment Scheme.

Eligible investments include animal housing enclosures and pens, automatic slurry scrapers, silage and manure pits, tanks, livestock handling units, safety upgrades sheep fencing, tillage investment and solar panels.
The scheme is open in tranches for a 3-month period. Once the tranche closes the next tranche opens the following day and so on.

Applications must be submitted online at www.agfood.ie. Applications must be accompanied by supporting documentation and applications will be assessed in accordance with prioritised criteria.

Dairy Equipment Scheme Details

The Dairy Equipment Scheme offers grant aid of 40% towards the cost of dairy equipment, subject to an investment limit of €80,000. The scheme provides funding for specific equipment, including milking machine equipment, milk storage equipment and in-parlour feeding systems

Low-Emission Slurry Spreading Equipment

The Low-Emission Slurry Spreading Equipment Scheme provides 40% funding to assist farmers to purchase new equipment for the spreading of slurry which has distinct environmental advantages.

Grant-aid will only be paid on approved, completed and eligible expenditure and shall be paid at a rate of 40%. The maximum amount of investment eligible for grant-aid under the Scheme is €40,000 per holding. However, in the case of a joint application by two or more eligible partners under a registered partnership, the maximum eligible investment ceilings referred to above is increased to €60,000.

The minimum amount of investment, which is eligible for approval under this Scheme, is €5,000 per application.

The scheme is open to all farmers who have a minimum of five hectares which have been declared under the Basic Payment Scheme, Single Farm Payment Scheme/Area Aid/Integrated

Teagasc
Agriculture and Food Development Authority

SIGNPOST
Farmers for Climate Action

SIGNPOST

Farmers for Climate Action

The Signpost Programme is a collaborative programme to lead climate action by Irish farmers and support the transition towards more sustainable farming systems

The main objectives of The Signpost Programme are to:

- Reduce greenhouse gas emissions
- Reduce ammonia emissions
- Reduce nutrient loss to the environment and contribute to improved water quality and biodiversity
- Save farmers money and improve efficiency of production systems

Open the camera on your phone & scan the QR code to find out more!

The Signpost Programme is a collaborative partnership of farmers, industry and State Agencies, working together for climate action.

For further details of the partners please refer to www.teagasc.ie/signpost

SIGNPOST
Farmers for Climate Action

Administration and Control System in the year of application or preceding year, or are engaged in the breeding, rearing or fattening of pigs and have a minimum of 60 production units at the time of application.

Applications must be submitted online through agfood.ie. Applications for aid will be assessed in accordance with the following criteria in order of priority:

- Age of the applicant
- The proposed cost of the project by the applicant as set out in paragraph five of the application form. For this purpose applicants will be given preference where the proposed costs are lower than the Department's Reference Costs
- Size of the holding/enterprise
- Nitrates Derogation and /or pig farmers
- Nitrogen from cattle manure per hectare
- Any part of a holding in an Area of Natural Constraint.

Pig and Poultry Investment Scheme

The objective of the scheme is to assist the purchase of new equipment for the upgrading of pig and poultry units on farms to support compliance with animal welfare legislative requirements and facilitate energy efficient measures to improve competitiveness.

Investments up to a ceiling of €80,000 are eligible. In the case of an application by two or more eligible partners in a partnership registered, the maximum eligible investment ceiling is €160,000.

Young Farmer Capital Investment Scheme Details

The Young Farmers Capital Investment Scheme provides an incentive to young farmers to upgrade their agricultural buildings and equipment by providing them with 60% level of support to meet the considerable capital costs associated with the establishment of their enterprises.

Under the scheme, grant aid is be paid on approved, completed and eligible on-farm capital expenditure at the rate of 60% of investment up to a maximum investment of €80,000 per holding.

The minimum investment eligible is €2,000 per application. In the case of an application by two or more eligible partners in a registered partnership, the maximum eligible investment ceiling is increased to €160,000 and grant aid will be paid at 60% on the first €80,000 and 40% on the remaining balance.

Organic Capital Investment Scheme

Under the Organic Capital Investment Scheme, financial assistance is directed towards organic farmers to upgrade their agricultural buildings and equipment.

The Scheme offers 40% grant funding (60% for Young Farmers) to a ceiling of €80,000 per holding. The minimum amount of investment which is eligible for approval under this Scheme is €2,000.

The Scheme is open to organic operators who are licensed organic operators registered with an approved organic certification body and are currently registered with the Department of Agriculture, Food and the Marine.

Applicants must have declared their enterprises on their organic license or must have indicated to their respective Organic Control Body that they intend to develop a specific enterprise over the next calendar year.

STOP TAKING RISKS - FARM SAFELY

Over the last 10 years, (2011 -2020) 208 people have suffered a fatal injury on Irish farms. No one expects these to happen on their farm, "it will never happen to me" is the mindset.

Stop & Think! - Safety like every aspect of farming needs to be managed and worked on. Safety must come first on every job, every day. Take a few minutes every day or before starting any job to consider the risks involved. Tractors and Machinery pose by far the biggest risk of death on farms. Tractors, machinery and farm vehicles feature in over half (53%) of all farm fatalities. Operator training, good yard design, yard rules and good maintenance are all essential to prevent incidents.

Tractor/Vehicle 'Safe Stop' – always reverse park safely (facing out for next use), bring the tractor/machine to a stop, apply the handbrake, lower the loader &/or all implements to the ground, switch engine off, remove the key and lock. Never allow inexperienced people to operate tractors or other machinery. Children under 7 must not be carried on or in any farm machinery.

Slurry - Remember - one lungful of slurry gas can kill. Several people have died on Irish farms by inhaling slurry gases or becoming affected by the gases and falling in. Planning and checking weather forecasts to ensure adequate wind speed is essential for safe slurry spreading. Remove livestock, open doors and prevent access before starting to agitate. Make sure the PTO is fully guarded, only agitate if windy and stay away for at least 30 minutes. In larger or connected sheds ensure there are no potentially poorly ventilated areas and stay out longer. Close all agitation points when not in use and never enter a slurry tank even when empty as the gas, sits at the bottom of these tanks.

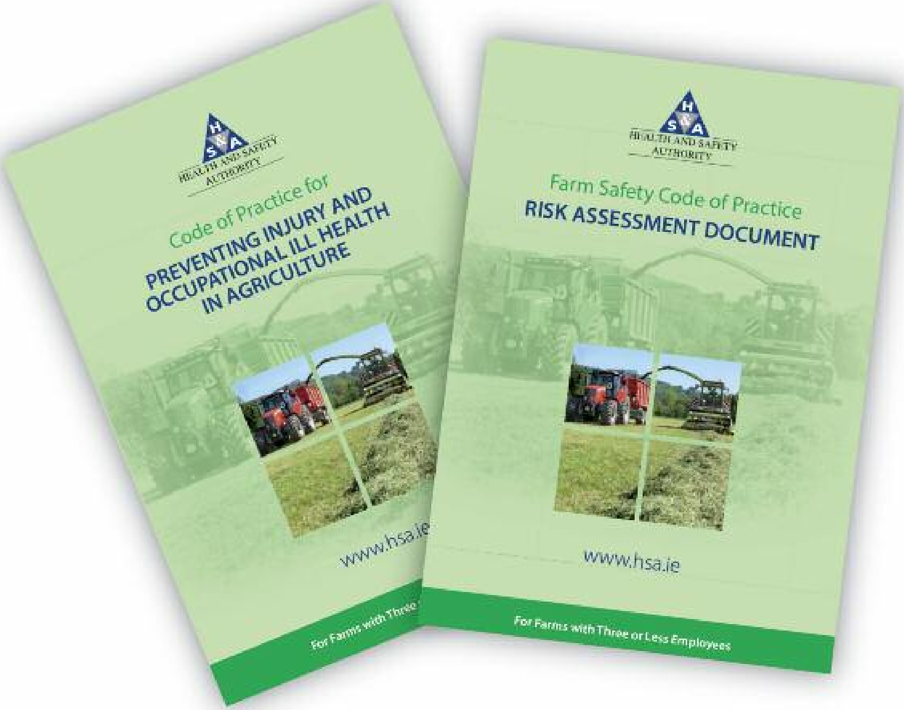
Livestock - Cows at calving time pose a similar and often greater risk than Bulls; do not put yourself at risk of an attack. Minimise your exposure, establish an adequate barrier when tagging and always consider your safety & escape route from an attack.

Training and education - Farmers are encouraged to use the Farm Safety Code of Practice and to attend training on the use of the Code. Contact Teagasc or your Ag Consultant. Consider online training, check out hsalearning.ie.

Despite the best efforts of all involved, the standard of health and safety on many farms makes the risk of a serious or fatal injury very real. Standards must improve and no child should be put at risk of injury. Taking risks, rushing and general fatigue are at the core of many fatal and serious injuries.

Visit www.hsa.ie and www.farmsafely.com for more information & guidance. Safety on the farm should be a key part of good farm management – not an added burden.

Get Training from Approved Trainers from Teagasc, ACA or Independent Advisors



- Develop your skills
- Protect yourself and your family
- Learn about safe slurry handling
- Understand the risks in farming
- Comply with safety legislation

Book Training with Teagasc or ACA.

Farm Safety Partnership

Complete the electronic Risk Assessment Online at www.farmsafely.com

HEALTH AND SAFETY AUTHORITY

Application

Applications will be online for all TAMS schemes on a tranche basis. If a Tranche is oversubscribed ranking of applications will take place on a tranche basis. Unsuccessful applications will be carried over to the following tranche.

Payment

Farmers have 12 months from date of approval to carry out investment for capital works and six months for equipment.

Under the scheme, grant aid of 40% (60% for Young Farmers Capital Investment Scheme) will be available for on-farm investment.

Payment will issue within 3 weeks once it has been determined that that work has been completed in accordance with the terms and conditions of the scheme. A deadline will be applicable for completion of the relevant investment works.

Inspections

Between 5-20% of applicants will be inspected prior to approval.
Between 5-20% of applicants will be inspected pre-payment. 5% of applicants will be inspected post-payment.
Up to 48 hours' notice of an inspection will be given.

ORGANIC FARMING SCHEME

The overall objective of this Scheme is to deliver enhanced environmental and animal welfare benefits and to encourage producers to respond to the market demand for organically produced food. The scheme re-opened for a period in 2021 and is currently closed to new entrants.

Eligibility

Participants who wish to avail of the Scheme must:

- Be an active farmer
- Be registered with the Organic Unit of the Department of Agriculture, Food and the Marine
- Be registered with and be approved as an organic operator by one of the OCB's and hold a licence on or before date of submission of OFS application
- Be aged eighteen years or over on the date of application
- Complete an approved training course
- Declare all land farmed in the applicants name on the Integrated Administration and Control System (IACS).
- The minimum farm area required is three hectares, except for horticultural producers where the minimum farm area is one hectare.
- The maximum eligible area on which payment can be claimed is the eligible organic land declared on the initial online BPS application in the year of commencement of the OFS contract.

Participants must submit an on-line application for the Basic Payment Scheme each year with the exception of existing OFS participants.

Farmers participating in GLAS may also participate in and draw down payment under OFS, but may not claim payment in OFS for certain GLAS actions.

Farmers participating in the GLAS may also participate in and draw down payment under OFS, but may not claim payment for the following actions on parcels declared for payment under GLAS: Species Rich Grassland, Traditional Hay Meadow, Riparian Margins, Arable Margins and Establishment and Maintenance of Habitats, Wild Bird Cover.

KVERNELAND GROUP IRELAND
iM FARMING – smart efficient easy

Kverneland Group is a leading international Agricultural company developing, manufacturing and distributing agricultural machinery and services worldwide. The company has an extensive product range aimed at the professional farming community, covering the areas of soil and cultivation equipment, seeding equipment, forage and bale equipment, crop care equipment including spreaders and sprayers, and the latest precision farming technology.

When deciding what equipment to purchase, it is not always easy to find the optimal solution in the broad market offering of today. Technology is developing fast with tractors and implements increasingly being equipped with high-tech electronics. We understand this complexity and are committed to providing you with easy yet advanced farming solutions.

Kverneland Group has strongly invested in the development of smart/precision farming technology, all aimed to make the practice of farming easier, accurate and controlled when it comes to growing crops and raising livestock. Our key basis component is the ISOBUS technology on the implements, and IsoMatch terminals to make use of information technology such as GPS guidance, control systems, sensors, variable rate technology, automated hardware, telematics, and software. **Smart solutions in terms of efficiency, cost saving and comfort of use – iM FARMING smart efficient easy**

TAMS II eligible machinery includes:
· Sprayers – Mounted & Trailed
· Fertiliser Spreaders – featuring GPS section control
· Seed drills & Cultivators

www.kverneland.ie

Payment

Payments will be made following administrative checks and/or on-farm inspection.

Payment of up to 75% of the annual amount will issue when the first suite of controls and checks have been carried out.

Payment of the remaining 25% will issue when all controls and checks required have been implemented and an end of year declaration of farming activity submitted.

To activate payment in the first year, a farmer must make a payment claim in accordance with the deadline for the submission of the Basic Payment applications.

Where an Approved Training Course is required, no payment can be made until the formal Certificate of successful completion has been uploaded on the on-line OFS Application System on or before 1 September of the year of application.

In addition, to allow the second stage of the annual payment to be made for participants with organic livestock other than bovines, an Annual Declaration of Farming Activity (Form OFS 2) must be completed on-line, no later than two months after the end of each calendar year.

Payments rates

Horticulture Holdings:
Organic horticulture producers, with horticulture area of one hectare or more, are eligible for the following payments provided that at least 50% of the area eligible for organic payment is cropped each year:

	Horticulture Area ≤ 6 hectares (ha)	Horticultural Area > 6ha and up to 60ha	Horticulture Area >60ha
In conversion	€300/ha	€220/ha	€60/ha
Full organic status	€200/ha	€170/ha	€30/ha

Tillage Holdings:
Organic tillage producers, with tillage area of six hectares or more, are eligible for the following payments:

	Tillage Area ≤ 20 hectares (ha)	Farmed Area > 20ha and up to 60ha	Farmed Area >60ha
In conversion	€260/ha	€220/ha	€60/ha
Full organic status	€170/ha	€170/ha	€30/ha

THINKING OF CONVERTING TO ORGANIC?

THE ORGANIC TRUST WILL SHOW YOU HOW...

In the 2022 budget, it was confirmed that €256 million is to be injected into the organic sector over the lifespan of the next CAP (2023 to 2027), a fivefold increase with sights on 7.5% of Irish land to be certified organic by 2027.

The Department of Agriculture, Food and the Marine have confirmed that the **Organic Farming Scheme** will open again in 2022 - full details and dates for the opening of the 2022 Organic Farming Scheme will be announced by DAFM in due course.

If you are considering converting your farm in 2022 and availing of payments under the OFS, all it takes is these three steps:

1. Application – submit an application and conversion plan for your farm to the OT
2. Inspection – an inspection of your holding carried out by an OT inspector
3. Certification – following a review and approval by the OT Certification Panel, an in-conversion licence will be granted.

Call The Organic Trust on 045 882377 for more details on the scheme and how to apply. Find out what's required to convert your farm to Organics, how to apply for Organic Certification and how to submit your OFS application including details on the mandatory FETAC Level 5 course in Organic Production which must be completed.

THE ORGANIC TRUST:

- Serving the organic community in Ireland since 1992
- Competitive fees
- Friendly and highly efficient service

If you have any further questions, please contact the Organic Trust Office:
Email: info@organictrust.ie
Tel: 045 882377
or text ORGANIC to 51777

Photo : Thomas Fouhy

All Other Holdings:
Applicants with three hectares or more of utilisable agricultural area are eligible for the following payments:

	Farmed Area of ≥ 3ha up to 60ha	Farmed Area >60ha
In conversion	€220/ha	€60/ha
Full organic status	€170/ha	€30/ha

Additional Option:
In addition, a top-up of €30/ha per annum for red clover is included up to a maximum of 10 hectares.

Livestock Production Payments:
Payment will be computed on the basis of a minimum stocking level of 0.5LU per hectare (32.5 KG Organic Nitrate per ha/per annum) of the forage area declared on your BPS application. 1 LU = 65kg Organic Nitrogen = 1 suckler cow.

Farmers not reaching this level will receive payment on a pro rata basis to their level of production.

Crop Production Payments:
In the case of stockless organic crop producers, payment will be made in full where at least 50% of the eligible area for organic payment is cropped each year or pro- rata where less than 50%.

For farmers engaged in both arable crop and livestock production where less than 50% of the arable area is cropped, payment will be calculated on a pro-rata basis.

Inspections
All payment shall be made following administrative checks and/or on-farm inspection.

Penalties
Failure to comply with the scheme terms and conditions will result in an appropriate penalty or sanction as outlined.

STRAW INCORPORATION MEASURE
The Straw Incorporation Measure is a payment for chopping straw and incorporating it into the soil. This will sequester carbon in tillage soils, thereby reducing GHG emissions. The incorporation of straw will also have positive impact on soil biology and soil workability. This will further improve the environmental sustainability of the tillage sector.

You must be cultivating any or all of the following crops which must be declared on your Basic Payment Scheme application:
- winter or spring oats
- winter or spring rye
- winter or spring wheat
- winter or spring barley
- winter or spring oilseed rape


Growing more
SUSTAINABLE
together

What is the law on using work lamps on agricultural vehicles?

Work lamps commonly referred to as ‘ploughing lamps’, are fitted to agricultural tractors and self-propelled agricultural machinery to give extra visibility when working on the farm. These lamps may be used in a private area i.e. field, farmyard but it is illegal to use them on the public road so they must be switched off beforehand.

Road traffic regulations prohibit the use of white lights to the rear of any vehicle in a public place. In times of darkness they can confuse motorists into thinking that a vehicle is approaching. Only red and amber lighting should appear on the back of a vehicle, except for reversing lamps. In addition, these work lamps are usually highly powered which can cause other road users to be temporarily blinded which is a serious road safety concern.

So remember to turn off tractor work lights when travelling on public roads.

For further information on the correct operation of agricultural machinery including lighting, see our FAQs, booklet and videos on the RSA website at **www.rsa.ie**


RSA

As soon as possible after the crops have been harvested, the straw must be:
- chopped
- spread evenly
- incorporated into the soil

You can get paid on at least 5 hectares but on no more than 40 hectares. If you apply for more than 40 hectares you will have to carry out the measure on the whole area applied for but not get paid for more than 40 hectares.

There is a budget of €10 million for this scheme. If more people apply for it than can be paid using the budget, then applications will be ranked.

RATE OF PAYMENT

Crop	Payment per hectare
Oats, Rye, Wheat, Barley	€250
Oilseed Rape	€150

PENALTIES

Penalties will be applied in circumstances where the action has not been completed or has only been partially completed. In addition, penalties will apply if the area declared exceeds the area determined, the aid shall be calculated based on the area determined.

INSPECTIONS

At least 5% of SIM applicants will be subject to on-farm inspections. The inspection rate for SIM could be closer to 15-20% in 2022 because of a few non conformances in 2021.

RESULTS BASED ENVIRONMENT AGRI PILOT PROGRAMME (REAP)

REAP is a two-year agri-environment pilot project that pays farmers to maintain and improve the environmental conditions of their land. Farmers will bring in between 2ha and 10ha of land which will be scored in year one to establish its environmental condition. Farmers will work with their advisers to undertake environmental improvement works on the land that can increase the environmental score in year two. REAP will focus on improving existing farm features rather than the creation of new features and habitats. Farms with higher environmental scores will receive larger payments.

The pilot will include a limited number of measures that can be applied in selected fields. Participants will manage the land area brought in with a view to improving environmental and biodiversity quality using the results-based approach. The land brought in by each participant will be assessed against scorecards with year one scores setting a foundation against which the second-year assessment will be compared. The land area for assessment will include the field itself, the field boundary and the field margins.

The pilot will test this approach using two scorecard types, one for Low Input Grassland (and associated bonus payment for late meadows) and a second scorecard for Multi-Species Grassland Leys. A limited number of complementary actions will also be available to be implemented on a voluntary basis.

The programme will run to the end of 2022.

Eligibility

To be eligible for REAP, you must:

- engage the services of an approved adviser
- be aged 18 years or over
- be the holder of an active herd number
- have declared all land you want to bring into the pilot in your name on your BPS application for 2020. You must also declare this land on the associated BPS application in 2021 and 2022
- be in a position to deliver the required works
- not have previously received GLAS
- participate in training
- not be getting a payment from a European Innovation Partnership project (EIP)

Payment

The following are payments under the programme:

- a participation payment of €1,200 to cover costs
- an environmental results-based payment, which is determined by the environmental score. The maximum payment is €4,000
- a payment of up to €1,200 for the planting of trees, hedgerows and for hedgerow infilling. REAP can provide a maximum payment of €12,600 over the terms of the contract

Note: REAP closed for applications in 2021

TARGETED AGRI-ENVIRONMENT SCHEMES APPLY IN SPECIFIC AREAS TO SUPPORT LOCALLY-LED AGRI-ENVIRONMENT PROGRAMMES

€70m has been allocated for Targeted Agri-Environment Schemes. €15m has been allocated to the Burren. €25m to Hen Harrier and €15m Freshwater Pearl Mussel.

It is estimated that up to 3,000 farmers benefit from locally-led schemes.
Payments are additional to GLAS payments and are results based.
Payments are made annually, towards the end of the year.

'AREAS OF NATURAL CONSTRAINT' (ANC) SCHEME

ANCs are divided into, Areas of Specific Handicap (Islands) Mountain Grazing Areas, More Severely Handicapped, and Less Severely Handicapped areas. The Scheme provides payments on a per-hectare basis for those farming these areas.

Eligibility

Applications to avail of the ANC scheme were made through the Basic Payment application. Once you have indicated on your BPS application that you wish to apply for ANC payment, the LPIS system then identifies whether the areas are in the Areas of Natural Constraint or not.

In order to be eligible for payment, the land in question must be available to the applicant for the entire calendar year. Land farmed by the applicant on the basis of 11-month conacre agreements is also eligible for payment under the ANC Scheme.

To be eligible for payment an applicant must:

- Undertake to farm, manage and pursue a farming activity on all land applied (minimum 3ha of ANC land), for the full calendar year and to adhere to the definition of an "active farmer"

- Have a holding that meets the minimum stocking levels (0.15 livestock units) over a seven-month consecutive period with an overall annual overage of 0.15/lu per eligible forage hectare for the 2022 calendar year.

In addition to satisfying the eligibility requirement, land entitled to benefit from payment under the scheme must have an agricultural activity carried out on it and the land must be used and farmed by the applicant.

Parcels, including commonage parcels, must be maintained in such a condition as to ensure the land is suitable for grazing or cultivation.
'Top-up' payments are made to Areas of Specific Constraints (Islands). In order to qualify land must be situated on an off-shore island with no permanent access to the mainland.

Payment

Payments commence in the third week of September each year, with a target of 85% payment in respect of cleared cases. A balancing payment is made in December.

The Areas of Natural Constraints Scheme provides for payment as follows:

The Areas of Natural Constraints Scheme provides for payment as follows:

Land Category	Area	2021 Rate
Category 1	1 st 12 ha	€148.00
Category 1	13 - 34 ha	€112.00
Category 2	1 st 10 ha	€111.00
Category 2	11 – 30 ha	€104.00
Category 3	1 st 8 ha	€93.00
Category 3	9 – 30 ha	€88.25

Note - Applicants maintaining a combination of Category 1, 2 and 3 land, will be paid up to a maximum of 30 hectares except where the area of Category 1 land declared is between 30 and 34 hectares. In these cases, the payment will be based on the number of hectares of Category 1 land declared.

Payment will be made in the order of Category 1, then Category 2 and lastly Category 3. This is to maximise the amount which can be paid to an applicant. The entire holding will be treated as one holding for the purposes of payment under the 2021 Areas of Natural Constraints Scheme.

A separate payment in respect of those farming off-shore islands will apply subject to an overall maximum ceiling of 40 hectares:

Area Designation	Payment Rates	Payable Area
Island farming	€250.00	Up to and including the first 20 hectares of Areas of Specific Constraints or part thereof
Island farming	€170.00	Greater than 20 hectares or less than or equal to 34 hectares of Areas of Specific Constraints
Island farming	€ 70.00	Greater than 34 hectares or less than or equal to 40 hectares of Areas of Specific Constraints

Inspections
5% of applicants will be subject to land eligibility inspections, with 1% on farm. Inspections will take place with up to 14 days' notice.

Penalties
Reductions and/or penalties will apply in cases where the area determined is more or less than the area declared.

BASIC PAYMENT & ENTITLEMENTS

BASIC PAYMENT SCHEME (BPS)

This direct payment under Pillar 1 of CAP, outlined below, replaces the Single Payment System (SPS). You must apply for the payment each year, usually by May 15th.

Eligibility

In order to qualify under the Basic Payment Scheme, you must have at least one entitlement linked to one hectare of eligible land.

Number and value of entitlements

Number
The number of entitlements allocated to a farmer are based on the number of eligible hectares declared in either 2013 or 2015, whichever is lesser.

Value
The value of entitlements owned (held or leased out) under the SPS in 2014 and, if relevant, the value of payment under the Sheep Grassland Scheme, formed the basis for calculating the value of entitlements under the BPS. This has been subject to convergence in subsequent CAP reform.

Transfer of entitlements

All entitlements are subject to a two-year usage rule. Entitlements can be transferred or sold including leased with or without land.

Entitlements sold are subject to a 20% clawback.

The transfer of land and corresponding Entitlement Allocation Right by sale and lease during the transition period was catered for through the use of Private Contract Clause.

Payment dates

Under the new Charter of Farmers' Rights negotiated by IFA, the Department of Agriculture has committed that:

- 50% advance payments of Basic Payment and Greening Payment will commence on October 16 each year (70% in 2021) with a target of paying 100% of cleared cases and 90% of all applicants in the first week
- Balancing Basic Payment and Greening payments will commence on December 1 each year with a target of paying 100% of all applicants on that date
- National reserve – a target payment date of 1 December for all applications to be paid as a complete payment will apply

Inspections

By submitting a BPS application, applicants agree to permit officials or agents of the Department to carry out on-farm inspections. These include land eligibility and cross-compliance inspections.

Land eligibility

5% of applicants will be inspected on land eligibility (1% on farm, the remainder by remote sensing). Up to 14 days' notice may be given.

Cross compliance

1% of applicants will be subject to Food, Feed Hygiene, TSE & Animal Welfare inspections. No notice will be given in advance of these inspections.

3% of applicants will be subject to Pig/Cattle/Sheep/Goat ID and Registration inspections. Up to 48 hours' notice may be given in advance.

1% of applicants will be subject to SMRs and GAEC inspections. Up to 14 days' notice may be given.

Resolving queries

Where a problem is identified in the course of administration checks a letter is sent to the applicant by September 15th at the latest setting out the nature of the query and likely consequences if not resolved. The farmer must respond within 14 days to provide an explanation or clarification. Where a farmer does not respond within 14 days, a reminder letter will be sent seeking an immediate response.

Penalties

Land declared

If the claimed areas is over declared or under declared reductions/penalties may be applied.

Cross compliance

If an applicant is found to be in breach of cross compliance, penalties may apply

Appeals

A farmer who has had a penalty imposed may appeal that decision to the Agriculture Appeals Office. Appeals must be lodged within three months of the date of the Department's decision letter.

NATIONAL RESERVE

Funding is reserved, under the National Reserve, for applicants who meet the criteria of 'Young Farmer' or 'New Entrant'

Eligible farmers will be eligible for an additional allocation of entitlements on eligible land for which they hold entitlements and/or a top to the value of existing entitlements held by them where those entitlements are below the national average.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Payments

Successful applicants under the National Reserve will be eligible for an allocation of entitlements on land for which they hold no entitlements and/or a top-up to the value of existing entitlements held by them, where such entitlements have a value below the national average.

Allocation of new entitlements will be on the basis of one entitlement for one hectare of eligible land on the BPS application for which the applicant holds no entitlements.

Successful applicants who already hold existing owned entitlements with a value below the national average value will receive a top-up whereby the value below the national average will qualify for a top-up to the value of these entitlements.

Value

The value of entitlements allocated from the National Reserve and the value to which existing entitlements are increased, will be fixed at the national average value of payment entitlements in the year of allocation.

Payment date

The target date for payments under the National Reserve is December 1st each year.

Inspections

Applicants under the National Reserve may be subject to inspection in the form of spot checks or administrative checks to prove eligibility.

YOUNG FARMER SCHEME

Those who qualify as 'Young Farmers' can avail of the Young Farmer Scheme, which provides an additional top-up payment. The young Farmer Scheme payment is €60 per hectare multiplied by the number of entitlements activated by the applicant, subject to a maximum of 50. In 2021 5,331 applications were received for the young farmer scheme.

Once a farmer has completed the five-year period after setting up, the payment ceases. Around €24m is available to this scheme each year.

To qualify for the 'Young Farmer' Scheme, you must:

- be participating in the Basic Payment Scheme in the year in which you submit an application

- be aged no more than 40 years of age at any time during the calendar year in which you first submit an application under the Basic Payment Scheme

- have successfully completed a recognised course of education in agriculture giving rise to an award at FETAC level 6 or its equivalent by the 17th May 2021 (this was for 2021, 2022 rules may vary – check DAFM Terms and Conditions)

- be setting up an agricultural holding for the first time or have set up such a holding during the five years preceding the first submission of the Basic Payment Scheme application. Payments are made as a top-up to either owned or leased entitlements.

Full eligibility information

Where a 'Young Farmer' undertakes the farming activity as part of a group, e.g. under a joint herd number, a partnership or company, the group will be considered eligible so long as one person in the group meets the criteria of a young farmer and the young farmer exercises effective and long-term control within the group of decisions related to management, benefits, financial risks etc.

A successful applicant will receive payment for a maximum of five years.

Note: Separate to the Young Farmer Scheme, the National Reserve may provide a 'top-up' to 'Young Farmers' (and 'New Entrants').

Payment date

Under the Charter of Farmers Rights, the target payment date for the Young Farmer Scheme is December 1st each year for all applications – the Young Farmer Scheme payment will be paid as a complete payment.

Inspections

5% of applicants under the Young Farmer Scheme will be selected for inspection to ensure compliance with the rules of the scheme. Up to 14 days' notice will apply.

THE GREENING PAYMENT

The Greening payment accounts for approximately 30% of the farmer's total Single Farm Payment. It is a top-up of the Basic Payment Scheme and will amount to approximately 44% of the total value of entitlements activated.

Greening obligations

Under BPS/Greening, farmers must adhere to greening obligations. However, the vast majority of farmers will not have to make any changes to their current farming practices to meet greening obligations.

In very broad terms, it is the arable sector that will have obligations under greening. Certain exemptions also apply to arable farmers, but for those who do not qualify for an exemption, one or all of the following three standard measures must be implemented.

Greening measures

Crop diversification

If a farmer has 10 or more hectares of arable land, he or she will be required to sow a number of different crops (two or three) unless they qualify for an exemption.

Ecological Focus Area (EFA)

If a farmer has more than 15 hectares of arable land, he or she will need to declare at least 5% of Ecological Focus Area on their arable land – unless they qualify for an exemption.

Protection of permanent grassland

This measure is managed at national level and so no requirement will be placed on individual farmers. However, if the ratio of permanent grassland to agricultural land in Ireland falls by more than 5% farmers who have ploughed permanent grassland will have to reinstate it. This would also mean there would be restrictions on further ploughing.

IFA Employment Service

IFA has partnered with HR Duo, HR specialists to offer members an expert Employment Service. IFA's Employment Service enables members to become and remain compliant with employment law legislation.

The service provides:

- EMPLOYMENT CONTRACTS
- STATEMENT OF TERMS
- LEAVE AND BREAKS
- TIME AND ATTENDANCE
- ON DEMAND SUPPORT
- POLICIES AND PROCEDURES
- EMPLOYEE HANDBOOK
- ONLINE SOFTWARE

> "*The IFA Employment Service is tailored with farmers' specific employment needs in mind. HR Duo are very professional and I am delighted to have that aspect of my business correctly managed. The attraction, retention and correct management of labour is vital in our sector.*"
>
> **Jim Mulhall – Dairy**

Terms and conditions apply.

Environmentally sensitive grassland

Under this measure, permanent pasture designated as Environmentally Sensitive must not be ploughed or converted. In Ireland, these are specific areas within the Natura 2000 designated sites.

Payment

50% of the Greening payment will typically issue from October 16th, with the remainder issuing from December 1st.

Inspections

Inspections will be performed in order to ensure compliance with the Greening practices of: crop diversification; ecological focus areas; and protection of permanent pasture.

- A minimum of 5% of applicants required to follow greening practices will be selected for greening inspections.

- An additional 5% of applicants required to have Ecological Focus Areas (EFA) will be selected for inspection in 2015. (This additional inspection rate will be required until such time as there is an EFA database in place).

- It will be necessary to carry out additional inspections in the autumn where the applicant chooses to opt for green cover or catch crops to meet the crop diversification requirement.

Inspections will take place with up to 14 days' notice.

Deductions for non-compliance

There are provisions for making deductions where an applicant is found to be non-compliant with some of all greening requirements.

A COUPLED PAYMENT IS AVAILABLE FOR GROWING PROTEIN CROPS

Ireland has decided to use €3 million of the Basic Payment ceiling under CAP to provide a coupled payment for nitrogen fixing crops, also referred to as protein crops. The crops eligible for payment are beans, peas and lupins. Increased funding (+€4m) and range of eligible crops will be permitted under the scheme and made available in the next Rural Development Plan (2023-2027).

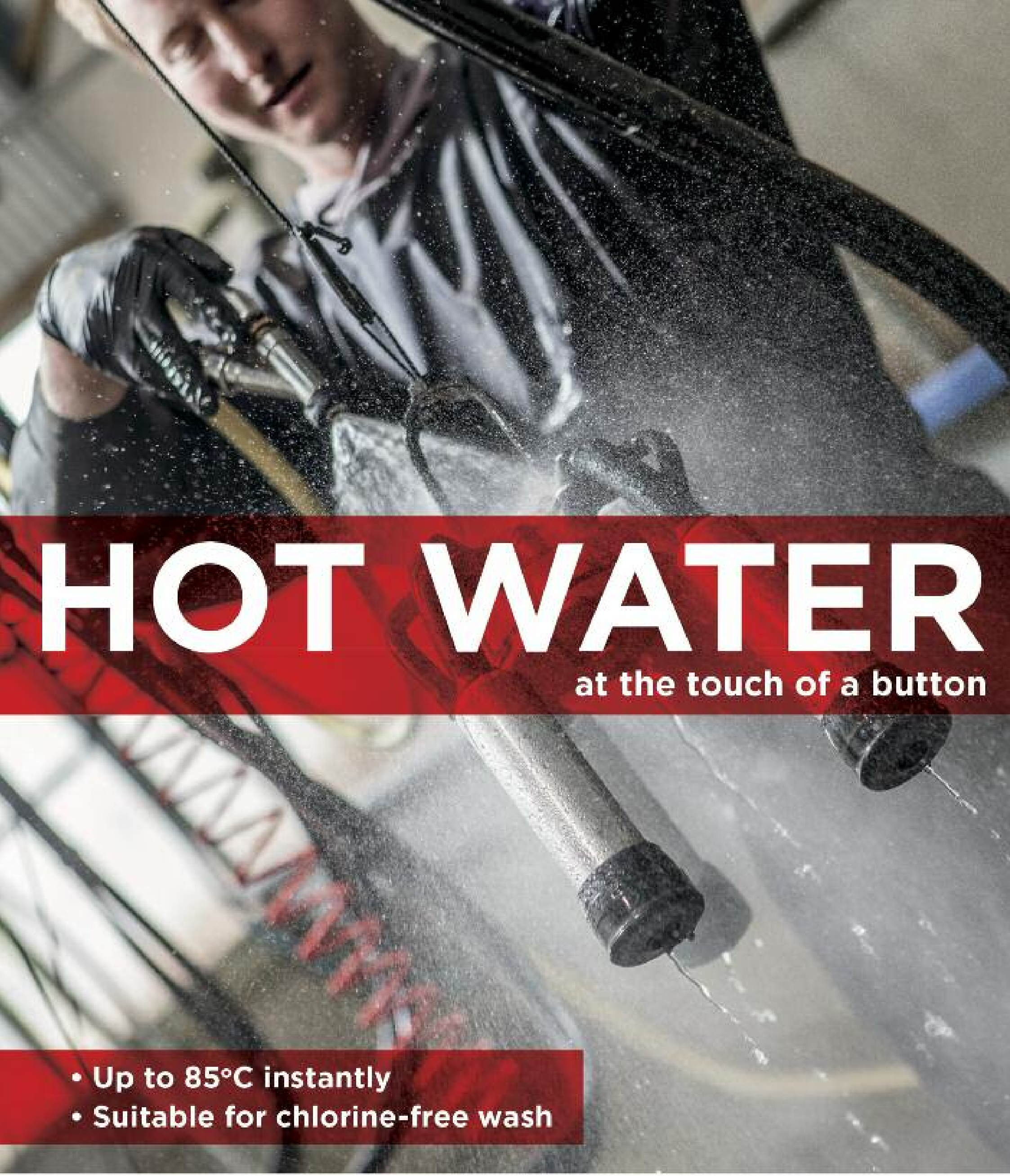
Payment

Payment under the scheme is calculated by dividing the budget of €3m by the area of eligible crops planted. In 2021, payment was approximately €300 – €305/ha for eligible crops, up €105/ha on 2020 levels as eligible crop area planted by applicants reduced 3,759ha to 9,863ha. If the amount of aid claimed by applicants exceeds the ceiling of €3 million in a scheme year, the rate of aid payable will be reduced on a pro-rata basis to ensure respect for the ceiling.

Payment will be made from December 1st each year.

Inspection

5% of applicants under the Protein Aid Scheme will be selected for inspection to ensure compliance with the rules of the scheme.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BEEF & SHEEP

BEEF DATA & GENOMICS PROGRAMME (BDGP)

The Beef Data and Genomics Programme will be extended into 2022 to provide financial support to suckler beef farmers who undertake to carry out actions aimed at improving the genetic merit of their suckler herd. For the most up to date information, see www.agriculture.ie

Overview

The Beef Data and Genomics Programme (BDGP) formed part of Ireland's Rural Development Programme 2014-2020. In December 2020, approval was received for the continuity of BDGP in 2021 for eligible participants who wished to continue in the Programme. A further annual extension of the 2021 BDGP contract is now being offered to all 2021 BDGP participants.

The objectives of the BDGP are:

(1) To lower the intensity of GHG emissions by improving the quality and efficiency of the national beef herd.

(2) To improve the genetic merit of the national beef herd through the collection of data and genotypes of selected animals which will allow for the application of genomic selection in the beef herd.

Eligibility

To be eligible to apply to participate in the Programme, an applicant shall:

- Be aged eighteen years or over on date of submission of the application for participation.
- Be the holder of an active herd number with Herd Owner Status or have applied for a herd number by the closing date for receipt of applications for new entrant status. Herd Keeper is not acceptable.
- Have submitted a 2014 Single Payment Scheme application on which all land parcels are declared.
- Be farming a holding in respect of which a valid Basic Payment Scheme application is submitted to the Department on a yearly basis and on which all land parcels are declared.
- Have beef breed animals born in the herd between 01 July 2021 and 30 June 2022.
- Must be an existing participant in BDGP 2021.
- Must have met the Stock Bull/AI requirement of Programme in 2019.
- Must have met the Female Replacement Strategy requirement of the Programme in 2020.

Payments under the Programme:

Payment will be made on a per hectare basis. The number of eligible hectares in respect of which payment is made will be based on the 2014 Single Farm Payment eligible forage area or on the 2015 Basic Payment Scheme application in the case of new entrants to suckler farming, of the applicant subject to a maximum payment which is calculated as follows:

- The number of eligible suckler cows producing a calf on the holding in 2014 or 2015 for New Entrants to suckler farming, will be divided by a standard stocking rate of 1.5 to give a maximum payable number of hectares.
- Provided the genotyping and other requirements of the Programme are fully met, payment of €142.50 per hectare will be made in respect of each of the first 6.666 hectares and €120 per hectare on the remaining hectares up to the maximum payable area.
- In order to avail of the full payment an applicant must declare at least enough eligible forage hectares under their Basic Payment Scheme application each year to match their “maximum payable area”.

Requirements

(1) In addition to meeting the statutory requirements for tagging and registration, Programme applicants must complete the Calving Ease Survey for each calf as outlined on the Animal Events sheet. Under current requirements all farmers are required to tag and register all calves with the Department's Registration Agency, Clonakilty, Co Cork within 27 days of birth, in accordance with EU Regulation 1760/2000. The tag number or the **AI** code of the sire must be provided for each calf.

(2) Surveys

Applicants will be required to complete survey forms supplied by the ICBF in respect of all cows, calves and stock bulls on his/her holding and return these to the ICBF.

The survey forms supplied will request data as required by the ICBF and may include, but not be limited to, the following;

- Calves – quality and docility, size, vigour/vitality, scour and pneumonia.
- Cows – milking ability and docility, culling reasons.
- Stock bulls – docility and functionality, culling reasons.

(3) Genotyping

ICBF will select animals to be genotyped in each herd and will notify herd owners of the animals selected. The number of animals to be genotyped each year will be at least equivalent to 60% of the number of calved suckler cows (reference animals) on the holding in 2014 or 2015.

(4) Replacement Strategy

Stock Bull Maintenance: For applicants using a stock bull, at least one animal on the holding on the 30th June 2022 must have been a genotyped 4- or 5-star bull on either the Terminal or Replacement index (on a within or across breed basis) at the time of purchase.

AI: At least 80% of the AI used on participating holdings must be from 4- or 5-star bulls on either the Terminal or Replacement index (on a within breed or an across breed basis).

Female Replacements: Programme applicants are required to ensure that a percentage of their heifers/eligible suckler cows (rounded to the nearest animal) are genotyped females that are:

(i) 4 or 5 stars on the replacement index (on a within breed or on a cross breed basis) at the time of purchase (for heifers brought into the herd) or at the time of genotyping (for those replacements bred within the herd). Where a non-genotyped replacement heifer is purchased, this animal must be subsequently genotyped and confirmed 4 or 5 stars on the replacement index (on a within or an across breed basis) before being deemed eligible for the Programme.

(ii) at least 16 months old and;

(iii) born in 2013 or later.

*The number of heifers/eligible suckler cows meeting these requirements on each holding on 31st October 2022 must be equivalent to 50% of the number of the applicant's reference animals (advised to applicants upon acceptance into the BDGP).

(5) Carbon Navigator: Applicants must submit an annual update of the carbon navigator. This data will be submitted via survey forms issued by the ICBF to each applicant and will cover areas such as (1) grazing season length, (2) fertiliser use, and (3) slurry spreading

Inspections

All those in the scheme may be subject to compliance checks annually. Inspections will be carried out on at least 5% of beneficiaries. Notice of inspection may be up to 14 days.

Penalties

The scheme has a detailed penalty schedule based on a breakdown of the specific requirements and allocated payment in each area.

DAIRY BEEF CALF PROGRAMME

The Dairy Beef Calf Programme supports beef farmers who are rearing calves from the dairy herd.

Objectives of the Programme

The objective of the Dairy-Beef calf programme is to support decision making on farms through better quality data on herd performance and to increase the economic and environmental efficiency of the beef from the dairy herd, and to facilitate further the integration of the dairy and beef sectors by providing support for farmers who are rearing progeny from the dairy herd.

Eligibility

An eligible applicant shall:

(i) be aged eighteen years or over on date of submission of the application for participation.
(ii) be the holder of an active herd number with Herd Owner Status. Herd Keeper is not acceptable.
(iii) be farming a holding in respect of which a valid Basic Payment Scheme application is submitted in 2021 to the Department.

An eligible calf shall mean a calf which:

(i) Was born on or after the 01 January 2021
(ii) Is a male calf of a dairy breed, and/or a male or female calf sired by a beef breed sire born to a dairy breed dam.
(iii) Is at least 12 weeks of age at the time of weighing and has been registered on the holding s/he is being weighted on for a minimum of 10 days prior to the date of weighing.
(iv) Is in the ownership and possession of the applicant and maintained on the holding.
(v) Is alive at the time of weighing.
(vi) Has been tagged and registered with the Department's Registration Agency, Clonakilty, Co. Cork within 27 days of birth in accordance with EU Regulation 1760/2000. Failure to register a calf within 27 days of birth will result in the animal being ineligible for payment. It is the farmer's responsibility to ensure that the registration is received by the Registration Agency within 27 days of birth.
(vii) Is properly tagged, registered and recorded in accordance with AIM rules. EC Regulation 1760/2000 refers.
(viii) Has not had its weight recorded under the BEEP-S programme.

Required Action:

There is only one action required under the scheme. Weighing and Submission of Weights to ICBF.
1. Participants must weigh a minimum of five eligible calves and submit weights to ICBF. All weights should be submitted within 7 days and no later than 01 November 2021 in accordance with Annex 1.
* If you are recording weights online/electronically the weights must be recorded in the ICBF database by 5:30pm on 01 November 2021. Electronic submission includes the ICBF website, ICBF weight recording app, farm software and any third party applications that link to the ICBF database. If you are submitting weights by post, the forms must be received by ICBF by 5:30pm on 01 November 2021.

There are two options available to herd-owners for the recording of weight data as part of Dairy-Beef. These are:
(i) a Rental model, whereby participants rent scales from an approved field service agent to undertake the Dairy-Beef weight recording process.
(ii) an owned, borrowed or third-party service model, whereby participants have access to a set of scales and they are availing of these scales to undertake the Dairy-Beef weight recording process.

Payment Calculation

The payment rate is up to €20 per eligible calf weighed up to a maximum of 20 calves in total.

SHEEP WELFARE SCHEME

The Sheep Welfare Scheme provides financial support to farmers for taking extra steps to improve the welfare of their flock. Farmers get €10 per breeding ewe for completing flock welfare measures. IFA secured a revised reference period for participants in the scheme for 2021 and 2022. Farmers will be provided with the option of 2017 or the original 2014/2015 reference numbers, whichever is higher, for payment in the scheme. New entrants to the scheme since 2016 will be provided with 2019 as the reference year. This change will result in sheep farmers receiving an additional €2m to €2.5m annually in the scheme.

Eligibility requirements

In order to be eligible for the Scheme, applicants must;

1) Have an active DAFM Herd Number, or meet the definition of a new entrant as per Section 6. New Entrants, and keep breeding ewes.
2) Submit a Basic Payment Scheme application for each year of scheme participation, and comply with the requirement to be an active farmer as per Article 9 of EU Regulation 1307/2013.
3) Submit a Sheep Census return within the specified timeframe for each year during the lifetime of the scheme (exception for new entrants in year of entry).

Obligations of scheme Applicants/Participants

Each scheme participant is obliged to –

- Comply with the Terms and Conditions of the scheme and fully complete their two chosen actions.
- Submit an accurately completed annual Sheep Census return to the Department for 2020 and for each year of the Scheme, within the set deadlines.
- Maintain the requisite number of breeding ewes in line with an applicant's Sheep Welfare Scheme reference number for the scheme year. The scheme year will run from the 1st February 2021 to the 31st January 2022. Where the number of eligible breeding ewes reduces below the reference number, an applicant must immediately inform the Department of this in writing.
- Maintain a Scheme Action Record Book, which will be provided to all applicants by the Department, to record and demonstrate the completion of the two actions chosen for the scheme.
- Retain all receipts, documentation and other evidence to prove compliance with scheme actions for the duration of participation in the scheme plus one year.
- The Scheme Action Record Book must be made available on request for inspection and /or administrative checks by the Department.
- All applicants must co-operate fully with Department staff, or its Agents, in relation to any inspection or any request for documentation.

Actions and Options Available

The Sheep Welfare Scheme will contribute to improved sheep welfare through targeted intervention actions in the areas of –

- Lameness Control
- Mineral Supplementation Ewes Post Mating
- Meal Feeding Lambs Post Weaning
- Parasite Control (Faecal Egg Count)
- Management of Pregnant Ewes (Scanning
- Flystrike Control
- Mineral Supplementation Lambs Pre-Weaning

Applicants must choose one action from Category A and one action from Category B as detailed in the Table below, appropriate to their Flock Type (Lowland or Hill) by ticking the appropriate boxes beside each option in the application form.

Lowland Flock	Hill Flock
Category A Lameness Control Mineral Supplementation Ewes Post Mating	**Category A** Mineral Supplementation Ewes Post Mating Meal Feeding Lambs Post Weaning*
Category B Parasite Control (Faecal Egg Count) Scanning Scanning Flystrike Control	**Category B** Parasite Control (Faecal Egg Count Mineral Supplementation Lambs Pre-Weaning

* Hill flocks may not choose both Mineral supplementation of lambs and Meal feeding of lambs post weaning.

Payments

Payments made under the scheme are based on costs involved in undertaking the eligible actions underlying the scheme. Payment will be per breeding eligible ewe and payment for full scheme compliance will be €10 per ewe.

ON-FARM INSPECTIONS

YOUR GUIDE TO INSPECTIONS: WHAT TO EXPECT, WHAT'S INVOLVED, HOW TO PREPARE & YOUR RIGHTS

On-farm inspections are a requirement under EU regulations and farm scheme terms and conditions. The proportion of farms selected for inspection and the notice of inspection required varies by scheme.

How much notice of inspection will I get?

In the new Charter, it has been agreed that there will be a clear separation between unannounced and announced inspections, strengthening the position of farmers.

- The Department has agreed to conduct all no notice inspections separately unless the farmer requests otherwise.

- Cross compliance inspections involving Feed and Food Hygiene (Statutory Management Requirement 4), TSE (SMR 9) and the Welfare of Calves, Pigs and Other Animals (SMR 11 – 13) are no notice.

- Where these issues are part of a full cross compliance inspection, the Department will carry out all other cross compliance requirements at a later stage, unless the farmer requests otherwise.

- Under the Charter, the Department has agreed to provide notice for all other cross compliance and land eligibility inspections. These include animal identification, ground eligibility, Nitrates, Natura, pesticides, as well as Good Agriculture and Environmental conditions (GAEC).

Scheme	Inspection	Notice	Inspection rate
Basic Payment	Land eligibility	Up to 14 days	5% (1% on farm, remainder by remote sensing)
	Full Cross Compliance Food, Feed Hygiene, TSE & Animal Welfare	No Notice	1%
	Pig/Cattle/Sheep/ Goat ID and Registration	Up to 48 hours	3%
	All other SRMs & GAEC	Up to 14 days	1%
Greening	Greening requirements	Up to 14 days	5% (10% for EFA)
ANCs	Land Eligibility	Up to 14 days	5%
Young Farmer Scheme	Eligibility	Up to 14 days	5%
Beef Data & Genomics	Eligibility	Up to 14 days	5%
Knowledge Transfer	Eligibility	Up to 14 days	1%
TAMS	Eligibility	Up to 48 hours	5-20% pre-approval 5-20% pre-payment 5% post-payment
GLAS	Compliance with GLAS commitments	No notice	5%
AEOS	Compliance with AEOS requirements	No notice	5%

What will be inspected during the inspection?

Eligibility inspections

Inspections are carried out to verify that you meet scheme eligibility requirements. This includes land eligibility inspections, which check that areas declared correspond to the area you farm and to ensure no overlapping or duplicate claims. Between 65-85% of land eligibility inspections will be carried out by remote sensing.

Following a campaign by IFA at national and EU level, pro-rata tolerances on the determination of eligible land for area based schemes have been introduced.

Cross compliance inspections

Cross compliance inspections check that land is kept in Good Agricultural and Environment Conditions and that Statutory Management Requirements such as cattle and sheep IDs, nitrates, animal welfare, feed and food hygiene, etc. are adhered to. The inspector is required to allow certain tolerances in respect of sheep and cattle ID and registration.

Protocol for inspection

- Where farmer is not present, the inspection will not take place.
- An inspection report will be given to the farmer on the day. The farmer has the choice whether to sign this or not. The Department will provide preliminary notice on the findings to the farmer on the day of inspection.





- General principles on inspections have been agreed in the Charter on issues such as consistency and fair treatment of farmers, ongoing training for inspectors, simplified procedures for farmers, clear guidelines for inspectors where inspections are delayed, health and safety, procedure that inspections will commence at hub/main holding. In addition, proper procedures where issues arise which may require deferral of inspections.
- Inspections will not delay payment where there are no outstanding issues.
- Reduced pre-and post-approval checks for TAMS.
- All eligibility inspections must be conducted before payment deadlines.
- ID and registration checks will be carried out on a sample basis.
- Penning, in a secure cattle crush, will only be necessary when problems are identified.
- In the case of sheep, penning will be required for a sample of the flock.
- Specific protocols for lowland and hill sheep inspections to provide adequate notification and tolerances to take account of welfare and lambing issues, and of unique circumstances and losses in hills.

Among the top reasons for breach of Cross Compliance, as identified by the Department of Agriculture in 2020 were:

Cattle identification & registration
- AIMS problems in relation to movements, births and deaths
- Tags missing on cattle (1 or 2 tags)
- Animal passport discrepancies
- Cattle herd register not up-to-date

Protection of water against pollution by Nitrates
- Inadequate collection of livestock manure, other organic fertiliser, soiled water or silage effluent
- Inadequate management of manure storage facilities
- Structural defects in storage facilities
- Failure to minimise the creation of soiled water
- Keeping within the organic N limit – farmers between 170kg and 250kg N/ha require a derogation

Sheep
- Inadequate flock register
- Sheep census returns and discrepancies
- Tagging issue

Good Agricultural & Environmental Conditions (GEAC)
- Poaching/rutting of permanent pasture
- Encroachment of invasive species
- Noxious weeds
- Stockproof boundaries

Pesticides
- Unregulated products
- Incomplete records
- No warning sign on chemical store
- Inadequate pesticide store

GLAS inspections

Farmers should ensure that they are in compliance with the undertakings they have made under their GLAS contracts to avoid penalties and reductions in payments.

The areas where most penalties occur are:

- Additional New Hedgerow – number of plants per metre not present; length of hedgerow in original GLAS application not delivered; hedgerow not fenced nor maintained in accordance with specifications.

- Species Rich Grassland – area less than claimed; less than the five positive species required; more than the 20% negative species allowed; topping not been delayed until the required date.

- Traditional Hay Meadow – failure to deliver area claimed in GLAS application; cut before the 1st July; not maintained as per the AEOS specification.

- Traditional Stone Wall Maintenance – failure to deliver the length in GLAS application; stone walls entered not being suitable for the action.

- Laying of Hedgerow & Coppicing of Hedgerows - failure to carry out the work in line with the GLAS specification; more than the allowed 20% done each year; the hedges entered for the action not suitable.

GLAS participants are also reminded that they must submit any documents, such as record sheets, requested by an Inspector within the timeframe given, to avoid possible delays in their GLAS payment and other penalties.

CHARTER OF RIGHTS

IFA NEGOTIATED A CHARTER OF RIGHTS FOR FARMERS THAT SETS DOWN IMPORTANT DEADLINES FOR THE DELIVERY OF PAYMENT, PROTOCOLS FOR INSPECTIONS, & COVERS AREAS SUCH AS TOLERANCES & APPEALS

Tolerances on Penalties

Where there are minor infringements, there is a period of up to three months to rectify the non-compliance, without incurring a penalty. If the farmer sorts out this problem within the timeframe there is no further action and no penalty.

In the Charter there are new tolerances on tagging for bovines, where an animal is missing both tags but can be identified and the farmer has ordered replacements ear tags prior to inspection. Tolerances and no penalty where up to 30% of animals have one tag only and the farmer has a history of ordering replacement tags. Other tolerances for minor discrepancies on herd register, passports and clerical errors.

Resolving Problems and Queries

The Department is obliged to notify farmers on queries as soon as possible after identification and at the latest before Sept 1st for ANCs and Sept 15th for BPS. For stocking levels on ANCs the criteria may not be met by mid Sept and queries will arise later.

Where the query is responded to within 14 days, and the response is adequate, the application will be finalised for payment by the deadline date.

Target is to have all problems dealt with by Sept 15th for ANCs and Oct 15th for all other applications.

Review/Appeals

If a farmer is dissatisfied with an inspection finding he can seek a review of the decision to the relevant inspector.

Notice of findings letters will provide details on the appeal options available and the contact details. Where the farmer makes a complaint, the Department will respond within 15 working days, with an acknowledgement issued within three days.

The first procedure to deal with a problem is an internal Department review. If this is unsuccessful, the next course of action is for the farmer to take the case to the Independent Agriculture Appeals Office.

Cases will be dealt with within a three-month deadline. However this can be extended on a case-by-case basis. If you are dissatisfied with the appeals procedure you can seek the assistance of the Ombudsman.

Customer Charter and General Commitments

- Improved response from DAFM to phone calls – aim to answer calls in 20 seconds
- Department to respond to correspondence within a maximum of 20 days
- Interim response within 10 days if above is not possible
- Improved communication from Department through text, email and internet
- Training of Inspection staff on the need to treat farmers with the utmost respect and fairness
- Department will make payments within agreed deadlines
- Consultation with IFA on Terms and Conditions of all schemes
- Increase use of online applications
- User friendly format for all schemes
- Farmers have a right to appeal all decisions
- Department to attend IFA information meetings
- The new Investigations Division (formerly SIU) will also be subject to the new Charter rules, for the first time
- Copy of new Charter is available on line.

CLIMATE ACTION PLAN

The agri-food sector is Ireland's largest indigenous industry. It's economic importance, combined with our lack of heavy industry, mean that the sector accounts for approximately one-third (35.5%) of Ireland's total greenhouse gas (GHG) emissions. More than 80% of agriculture-related GHG emissions are directly linked to livestock numbers and the management of the manures they produce, with 12% attributed to chemical fertiliser, and the remainder from fuel combustion and CO2 from lime usage.

Agricultural emissions ceiling

The Climate Action Plan 2021 was published on the 4th November 2021 and sets an emission reduction target of between 22-30% for the sector, from 23MtCO2 eq to 16-18 MtCO2 by 2030.

A series of proposed measures have been provided to deliver same:

Key metrics	Measures	Emission reduction potential (MtCO2eq)
Improved nutrient management planning	Reduce chemical nitrogen use to <350,000 tonnes by 2025 and <325,000 by 2030 (same targets as AgClimatise and Agri Food 2030). 65% of Calcium Ammonia Nitrates (CAN) to be replaced by protected urea (or other protected nitrogen products). 90% uptake of Low Emission Slurry Spreading (LESS).	1.5 – 2
Improved animal breeding	Increase the number of dairy herds carrying out milk recording from 50% to 90%. Increase the beef herd weight recording from 30% to 70%.	0.3
Improved animal feeding	Reduce crude protein content of livestock feeding stuffs, while utilising feed additives during the housing period.	0.7
Early finishing age of cattle	Reduce the average age of slaughter of prime animals from 27 to 24 months by 2030.	0.7
Increasing organic farming	Increase the area farmed organically from 74,000 hectares to 350,000 hectares by 2030.	0.3
Biomethane in the gas grid	Contribute agricultural feedstocks to the production of 1.6 terra watts per hour (TWh) per annum of indigenous biomethane for injection into the gas grid by 2030.	0.1– 0.2 (Agriculture) 0.4 (Energy)
TOTAL		**3.6 – 4.2**
Further potential measures		
Diversification opportunities	Review diversification opportunities for income and land use for farmers including biomethane, energy production, agro-forestry and afforestation.	TBD
Carbon farming	Explore the development of a carbon farming model.	TBD
Methane reducing feed additives	Explore the potential for methane reducing feed additives for pasture-based solutions	TBD

The potential impact of the Climate Action Plan on farm incomes

The measures currently identified above have the capacity to deliver between 3.6 and 4.2 Mt of emissions reduction (of total requirement of 5-7Mt). It is unclear what the above potential measures have the capacity to deliver. It is therefore imperative that Agriculture's final target for emissions reduction is a maximum of 5Mt in order to minimise the economic damage inflicted on the overall sector.

The KMPG report commissioned by the Irish Farmers Journal, Ireland's 2030 Carbon Emissions Targets — An Economic Impact Assessment for the Agriculture Sector, shows that meeting the Climate Action Plan targets for Agriculture will have major impact on farm family's incomes and a huge economic impact on the wider Agri Food Economy.

Table 2: KPMG analysis of impact of emission reduction targets on the farm incomes and rural economy

Economic impact of emission reduction targets	21% (4.5 MtCO2eq)	30% (6.4 MtCO2eq)
Dairy herd cut	↓ 5%	↓ 18%
Beef herd cut	↓ 6%	↓ 22%
Pig, Poultry & Sheep herd cut	↓ 5%	↓ 5%
Average Dairy farm profits	↓ €4,300 (-7%)	↓ €17,500 (-24%)
Average Beef farm profits	↓ €1,300 (-13%)	↓ €2,800 (-31%)
Agri-Food Economic output	↓ €1.1 billion	↓ €3.8 billion
Employment	↓ 10,000 jobs	↓ 56,400 jobs

Land Use, Land Use Change and Forestry (LULUCF)

In addition to that outlined above, there are farmers that will be impacted by the targets/measures within the Climate Action Plan relating to the Land Use, Land Use Change and Forestry (LULUCF) sector. The LULUCF sector is a net source of emissions in Ireland, emitting approximately 4.8 Mt of carbon per annum.

The LULUCF target is to reduce emissions by 37 to 58% by 2030, which represents a reduction of between 2 and 3 MtCO2eq. Based on current EPA projections the net LULUCF emissions are expected to increase from 4.8 Mt to reach 7.1 Mt, due to improved science and accounting procedures. If this increase is realized it will mean a reduction of at least 4.6 Mt.

A series of proposed measures have been provided to deliver same:

Land Use	Measures	Emission reduction potential (MtCO2eq)
Forestry	- New afforestation to 2030	↓ 0.8
	- Accounting for afforestation with removals realised post 2030	↓ 2.1
Cropland	- Increase use of cover crops	↓ 0.03
	- Incorporation of straw	↓ 0.04
Grassland	- Improved management of grassland on mineral soils	↓ 0.26
	- Reduce management intensity of 80,000 ha of drained organic soils	↓ 0.88
Wetland	- Bord na Mona & LIFE rehabilitation (45,000 ha)	↓ 0.3
	- A further 20,000 ha of rehabilitation	↓ 0.2
TOTAL		**4.61**

1. INTRODUCTION

BACKGROUND AND OVERVIEW OF BUDGET 2022

Budget 2022, the COVID-19 Recovery Budget, is framed by the emergence from the COVID-19 pandemic and a reopening, resurgent Irish economy, coupled with the ongoing uncertainty surrounding Brexit.

A no-deal Brexit was avoided at the last minute in 2020, but the future is far from certain. The European Union/United Kingdom negotiations continue to rumble on and are fraught with uncertainty and ambiguity. These conditions do not favour prosperous stable trading relations with what remains our most important outlet for agri food exports.

While COVID-19 caused severe damage to the public finances, the deficit is much less than originally anticipated. Initial estimates put the deficit in the region of €21 billion, but revised figures show that the National deficit will come in closer to €13 billion. While this remains significant, a €7 billion turnaround in the forecast deficit is a huge improvement in the overall financial landscape.

Overall, the outlook is positive as Ireland and the world-wide economy emerges from the COVID-19 pandemic and economic restrictions are lifted. Interest rates on the international markets remain historically low and offer an opportunity to invest and to provide a sustainable and future proofed economy to all sectors, including agriculture. The challenges of climate change remain and Ireland, including the agri sector has an important role to play in contributing to tackling these challenges.

In terms of forecast economic growth, the estimates have been recently doubled from 8.8% in the Summer Economic Statement, to a revised figure of 15.6%. When measured by Modified Domestic Demand, which more accurately reflects the domestic economy, growth is forecast to be 5.25% this year and 6.5% in 2022.

2. MAIN CHANGES TO THE AGRICULTURE

The Agriculture Budget has been increased by €32 million to €1.858 billion.

2.1 FARM SCHEMES

Agri-Environmental measures

The allocation for the Agri-Environmental schemes is €200m. This will include GLAS payments to 48,500 farmers in the scheme. All GLAS participants had their contracts extended into 2022. Locally Led Scheme are worth approximately an additional €10m. In addition, €79m is earmarked for new agri-environment and other farm support measures.

Beef Data and Genomics Programme

€40m was allocated under the BDGP for 24,000 farmers in the scheme in 2022.

Beef Sector Efficiency Pilot, based on the BEEP-S Scheme

€40m is allocated for targeted supports in 2022.

Beef Farmers Rearing Dairy Calves
€5 million for a new calf weighing measure to support beef farmers rearing dairy calves.

Sheep Welfare Scheme
€17m is allocated for the Sheep Welfare Scheme for 19,000 farmers in 2022.

Areas of Natural Constraint
€250m is allocated to the ANC scheme for 2022 and benefiting around 100,000 farmers.

Targeted Agricultural Modernisation Scheme
€80m for the TAMs scheme to support investment on farms and the continuation of the scheme' with 'has been allocated for 2022 to support investment on farms and the continuation of the scheme

Farm Safety initiatives
An additional €2m to support farm safety initiatives

Organic Farm Scheme
€21m to support organic farming (+€5m vs. 2021).

Forestry
The forestry budget of €103.5 million has been maintained for 2022.

Soil Sampling Scheme
€15m for the continuation of the soil sampling scheme

Food Ombudsman's Office
€4m for the establishment of a Food Ombudsman's Office – requires primary legislation to be enacted by the Minister for Agriculture.

3. OTHER RELEVANT EXPENDITURE AREAS

3.1 CARBON TAX REDIRECTED
The *Programme for Government* gave a commitment to allocate €1.5bn carbon tax receipts to agriculture over the 2021 – 2030 period.

3.2 RURAL AND COMMUNITY DEVELOPMENT
An additional €4m has been allocated to Leader to help support the economic and social development of rural areas and the offshore islands, and to contribute to regionally balanced development. Additional funding of €1.5m has been allocated to CLÁR and €2m to the Walks Scheme.

3.3 HERITAGE
€120 million is allocated to conserve and manage Ireland's heritage. While specific allocations are not outlined, nevertheless farmers will partly benefit through delivery of conservation projects under LIFE and other funding instruments. Also included is an expanded NPWS Farm Plan programme, bog restoration and conservation of protected peatlands, including raised bog compensation schemes.

3.4 STRATEGIC BANKING CORPORATION OF IRELAND (SBCI)

Ongoing access to flexible loan schemes through the SBCI for farmers, fishers and food and drink SMEs.

4. MAIN TAXATION MEASURES

4.1 AGRICULTURAL TAXATION

Young Trained Farmers (stamp duty)

Young Trained Farmers (<35 years old) stamp duty relief is extended until end of 2022. This is the furthest this can be extended, but the Department of Agriculture, Food and the Marine are positive that EU State Aid rules will allow the reliefs to be extended again in Budget 2023.

Stock Relief

- Stock relief extended for a further 3 years at a rate of 25%.
- Partnership stock relief at 50% and Young Farmer stock relief at 100% is extended until end of 2022.

Zoned Land Tax

- Land which is zoned suitable for residential development and has not been developed, will be subject to a new tax at 3% of market value.
- 2 to 3-year lead in time to introduction depending on zoning date.
- Replaces the current vacant tax levy.

VAT Flat Rate Addition

In Budget 2022, the VAT Flat Rate Addition has been decreased by 0.1% from 5.6% to 5.5%.

4.2 GENERAL TAXATION

Income Tax

The Earned Income and Personal Tax Credit for self-employed tax payers, including farmers, has been increased by €50 to €1,700.
An increase of €1,500 in the income tax standard rate band for all earners to €36,800.

Universal Social Charge (USC)

The ceiling of the second USC rate band will be increased by €608 to €21,295 (keeps minimum wage workers out of the higher USC band).

The USC Rates & Bands from 1 January 2022 will be:

Incomes of €13,000 are exempt. Otherwise:

€0	–	€12,012 @ 0.5%
€12,013	–	€21,295 @ 2%
€21,296	–	€70,044 @ 4.5%
€70,045+	@ 8%	

Self-employed income over €100,000 @ 3% surcharge.

(The reduced rate of USC for medical card holders is being extended for a further year).


Tough times
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Employers' PRSI
The weekly income threshold for the higher rate of employers' PRSI increases from €398 by €12 to €410, 1st January 2022.

Minimum Wage
Increased by 30c to €10.50 per hour.

Carbon Tax
- Carbon tax will be increased by €7.50/tonne to €41/tonne from midnight 13th October 2021.
- Increase on agri diesel, kerosene, natural gas and LPG from 1st May 2022.
- This will add an extra 2c to the cost of a litre of agri-diesel from next May.

Vehicle Registration Tax
VRT new increased rates table and extension of relief on electric cars.

Accelerated Capital Allowances Scheme
The Accelerated Capital Allowance Scheme (ACAS) for energy efficient equipment will not include equipment directly operated by fossil fuels.

5. SOCIAL PROTECTION AND HEALTH

5.1 SOCIAL PROTECTION

Pandemic Unemployment Payment (PUP)
Pandemic wage subsidy to be phased out by April 2022.

Welfare Payments
- Farm Assist
    - Increase in weekly rate of payment by €5 per week
    - Qualifying adult rates also increasing by €3.30 to €138.
    - The rate for children under 12 will be increased by €2 to €40. For children over 12 it will be increased by €3 to €48.
    - The list of agri-environmental schemes that attract a disregard under the farm assist scheme is to be amended.
- The State Pension and core social welfare payments increase by €5 per week in 2022.
- Living Alone Allowance will increase by €3 per week.
- Fuel allowance increased by €5 per week immediately. Weekly means threshold for Fuel Allowance increases by €20 to €120.
- Parent's Benefit to be paid for 7 weeks from July 2022.

5.2 HEALTH
Drugs Payment Scheme
The Drug Payment Scheme threshold will reduce by €14 to €100 per month.

Childcare
Free GP care extended for children aged 6 & 7.

BREXIT

Despite massive efforts at market diversification, the United Kingdom (UK) remains one of the most, if not the most, important trading partners across multiple agricultural commodities, including beef; cheese; mushroom and poultry to name just a few. In 2020, approximately one-third of our agri-food exports went to UK markets.

Thankfully, a no-deal Brexit was avoided at the last minute in 2020, but even now, entering 2022, future trading arrangements is far from certain. Relationships between the European Union (EU) and United Kingdom have become somewhat strained, with ongoing debate on operational aspects of the Northern Ireland protocol since first implemented. This has now escalated to the UK threatening to invoke Article 16 of the protocol; the EU contemplating possible retaliatory measures from such an action, including under Article 770, possibly the suspension/termination of the Trade and Co-Operation Agreement (TCA) entirely in response.

The Northern Ireland protocol was designed to avoid a Hard Border on the island of Ireland after the UK left the EU. Article 16 is an emergency clause within the protocol which can be activated unilaterally if the TCA leads to ‘serious economic, societal, or environmental difficulties that are liable to persist, or to a diversion of trade’. It must be triggered only for a limited period of time and with the least disruption to the operation of the protocol.
Given same, some EU commentators question the legitimacy of the UK’s threat to use the measure to try initiate renegotiation or even permanent adjustment of specific commitments or mechanisms within the agreed protocol.

Central to UK challenge is that Northern Ireland remains subject to EU law for the purposes of trade in goods. The EU have already offered some compromise to the existing agreed protocol, that would alleviate some of the trading challenges, however the UK say they don’t go far enough.

Terminating the TCA would avoid a slow disintegration of the protocol and may offer the best hope of pressuring the UK to adhere to the deal that was initially signed up to.
But it’s risky too. If the strategy fails to produce a UK climbdown, it would mean a huge increase in trade barriers between the UK and EU, causing severe economic pain to both parties.
The Irish government would be faced with the prospect of enforcing a very hard economic border with the North or risk Irish membership of the Single Market.

In terms of process, if the UK trigger article 16, both parties are supposed to enter an intense period of negotiation to resolve the issues causing the problem. Similarly, nothing would happen immediately if the EU suspend the TCA (a nine-month notification period is required) or even seek to terminate it (12 months notification for termination is required). In practice though, it would mean a return to deal / no-deal negotiations; the possibility of an EU/UK trade war where either side could impose tariffs (a nightmare for Irish farmers given the high level of tariffs on meat and dairy products); and an end to the now seamless trade on the island of Ireland. This needs to be avoided at all costs.

The UK Government has decided to delay some elements of the new controls, especially those relating to Sanitary and Phytosanitary goods, however many are due to expire through 2022, which will create added complexity and cost to existing trade arrangements:

- The removal of the current easements in relation to full customs controls and the introduction of customs checks is planned for 1st January 2022.
- The requirement for pre-notification of agri-food imports will be introduced on 1st January 2022.
- The new requirements for Export Health Certificates will now be introduced on 1st July 2022.
- Phytosanitary Certificates and physical checks on SPS goods at Border Control Posts will be introduced on 1st July 2022.
- The requirement for Safety and Security declarations on imports will be introduced as of 1st July 2022.

Specific barriers to trade exist which will impact farmers in the EU and the UK. For example:

- Seed potatoes cannot be imported into the EU or NI from GB, despite global recognition of the high standard of seed potatoes produced in Scotland and northern England. We in the Irish Farmers' Association are very concerned about the inability to import native breeds of seed potatoes from Scotland to Ireland – normally 6,000t per annum. Our farmers face a lack of seed potatoes in the coming planting season and while a pragmatic solution has been offered by the EU, we are not encouraged that one is forthcoming in the near term. This restriction will impact both seed producers in GB and ware growers in the EU.
- Live farm animals for breeding (cattle, sheep, pigs) cannot be imported into the EU as investments in the necessary Border Control Posts have not occurred, denying EU farmers of high-quality genetic material from the UK.
- Certain meats and meat preparations, for example fresh minced beef or sausages cannot be sold to the EU. The UK is expected to follow suit and ban those products entering its market from 30 June 2022.

UNDERMINING UK MARKET VALUE

Also of real concern is the medium to long-term direction the UK takes in relation to market access of third countries to their food market.

The UK has opened up and secured trade talks with other nations (e.g. New Zealand, Australia, the United States and Canada), all of which are seeking lower tariffs and increased access to the UK food market.

The impact of UK trade deals with those other countries could present a disastrous scenario for Irish agriculture affecting dairy, meat, live exports, horticulture, seafood and prepared foods and impacting produce prices and incomes for all sectors. Future UK trade policy has the potential to undermine the value of the UK market for Irish product and make the market uneconomic for our exports. The UK can do this by lowering product standards, reducing tariffs and increasing volumes of sub-standard imports in pursuit of a cheap food policy. Such a policy would result in the displacement of high-quality Irish produce by inferior produce from third countries.

This would have a further negative impact as displaced Irish and EU product from the British market attempts to find a home within continental EU markets.
This increase in supply would inevitably depress EU market prices.

BREXIT ADJUSTMENT RESERVE

The Brexit Adjustment Reserve (BAR) is a special once-off emergency instrument to support Member States in managing the impact of Brexit - compensating businesses for lost trade, preserving jobs, helping fishing communities, and building customs facilities at ports etc. In recognition of the disproportionate impact of Brexit, Ireland will be allocated over €1 billion of the available €5.34 billion – with c.€500m made available in 2022 and 2023. It is important to flag however that this for all sectors, not just agriculture. It is essential, similar to the redistribution of funds among Member States, that those economic sectors most effected from Brexit, like agriculture, secure its fair share of allocated funding. This is not guaranteed within existing Regulations. Please visiti www.agfood.ie for latest developments on BAR.

In line with the requirements of the BAR Regulation, a Designated Body will be established within the Department of Public Expenditure & Reform to oversee expenditure under the Reserve.

IFA IN BRUSSELS

IFA has a permanent office in Brussels headed up by our European Affairs Director Liam MacHale.

IFA represents all farming sectors at National, European and International level.

From the start, IFA campaigned hard to secure the full benefits of European membership for Irish farmers.

Through our office in Brussels, established in 1973, the IFA represents Irish farmers on the European umbrella body, COPA.

In addition, the IFA is the representative for Irish farmers on the World Farmers' Organisation.

All Chairmen of IFA's National committees are involved in representing Irish farmers in Europe, led by our President and Director General. IFA's democratic structure, representing farmers in all commodities and all regions, means that IFA is recognised by the EU as the voice of Irish farmers in Brussels.

IFA is represented on over 40 policy and market analysis working groups / committees at EU and International level, including:

- **EU Commission's Civil Dialogue Groups** - these involve high-level meetings directly with the relevant Commission DGs, including Agriculture and Rural Development, Sante, Trade, Environment etc. on various issues including CAP, Brexit, Trade, UTPs, Rural Development, Areas of Natural Constraint, Aquaculture and the Environment. These committees are made up of key EU Commission officials and representatives of consumers, agri-business, environmental, animal welfare / wildlife and social groups, as well as farmers.

- **Parliament** - IFA is also engaged in direct lobbying of all eleven Irish MEPs and the Agriculture Committee of the European Parliament in Brussels and Strasbourg. The Parliament and the Council of Ministers are co-legislators for agriculture.

- **Council** - IFA maintain a watching brief at Agriculture Council of Ministers meetings when EU Farm Ministers meet with the Commissioner on policy and market issues.

- **COPA** - the European Farmers' Organisation - the IFA President and Director General sit on the powerful COPA Praesidium, which meets on a monthly basis to discuss and decide European farmers' strategy and policy. IFA President, Tim Cullinan, is currently the elected COPA 1st Vice-President and Chair's COPA Food Chain working Group. The Chairmen of IFA's National Committees and expert staff are members of a wide range of COPA Working Parties on all the commodity

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FBD LIFE & PENSIONS

Saving and investing your hard earned cash is key to maintaining and growing your wealth

Considerations;- What is the term of investment? What level of risk you might you need to take for a greater return? The greater the potential return, the higher the exposure to risk required, with the underlying asset class determining the level of risk.

Asset Classes

1. Cash/Deposits

Deposit accounts are ideal for short term investment/rainy day funds or at times of market volatility.
Pros: Money is secured. Easy access.
Cons: May not keep pace with inflation and unlikely to provide medium/long-term growth or maintain value in real terms.

2. Gilts/Bonds Issued by governments and large companies.

Can provide an annual fixed income and your original capital back at maturity. The actual value of the bond can fluctuate as they are traded on the market.
Pros: Money is secured if held to maturity. Fixed rate of return. Can be accessed relatively easily.
Cons: Risk if sold before maturity. Return can be low. Possibility that the issuer of the bond will default.

3. Property

Investing in land, a second house or apartment can provide rental income and you can also benefited from capital appreciation. Fund managers mainly invest into retail outlets, office blocks and industrial estates.
Pros: Rental income. Capital appreciation if the value rises. Lenders are willing to fund investment.
Cons: Illiquid - property cannot be sold easily. Transaction costs are high. Property management can be costly and time consuming.

4. Shares

Investing in shares makes you a part owner of a company with an expectation that you will receive a share of the company's profits – in the form of dividends. There is also an expectation of capital appreciation through growth in the share price.
Pros: Historically the best performing over the long-term. Provides access to a wide variety of business sectors and economic regions.
Cons: Share prices tend to fluctuate more than other options.

5. Alternative Assets

Includes - commodities, alternative energy, hedge funds and derivatives. Some are riskier than traditional asset classes, but can provide opportunity for better returns.
Pros: Greater diversification. Can produce superior returns. Returns are often driven by other factors.
Cons: May be more volatile. Some new investment areas have a shorter investment history. Some may be illiquid.

6. Managed Funds/Investment Bonds

These are pooled funds that invest into a range of assets including most of the above. You invest in several assets at the same time. The advantage is diversification - when one asset has a negative return other assets may have a positive return.
Pros: Relatively inexpensive way to gain exposure to growth assets.
Cons: Value will fluctuate –term of investment is key.

Pension Investment; -

One of the most tax efficient vehicles available, the tax benefits include;-

- Relief at your highest rate of tax on personal contributions. No BIK tax liability for any company/business contributions made on your behalf. The business can claim full tax relief on contributions and reduce its tax liability.
- Investment grows free of both capital gains tax and income tax.
- Option for employees to retire as early as age 50 and take benefits.
- Can provide a tax free lump sum as part of your retirement benefits.

FBD has a nationwide branch based team of Financial Advisors, who are available to meet with you and provide you with a tailored Financial Plan.
If you would like to arrange a meeting with an FBD Financial Advisor to review your Financial Plans please contact FBD Life & Pensions on callsave 1850 767 560 or email eamon.murray@fbd.ie

SMART FARMING

Are you interested in farming more sustainably?

Smart Farming participants have improved their resource efficiency, reduced costs and emissions.

Improving farm incomes is at the centre of all of IFA's activities. This is the driving force behind the voluntary Smart Farming programme. This initiative focuses on ways to reduce costs inside the farm gate through better resource management.

The Smart Farming programme is a voluntary resource efficiency programme which focuses on eight key areas that offer the greatest savings to farmers and reduction of greenhouse gas emissions at farm level: soil fertility, energy, machinery, time management, water,inputs & waste, grassland, feed.

The programme aims to save participants €5,000 through introducing resource efficiency measures on their farm, and reduce GHG emissions by 5-7%.

Reducing costs and Improving the Environment

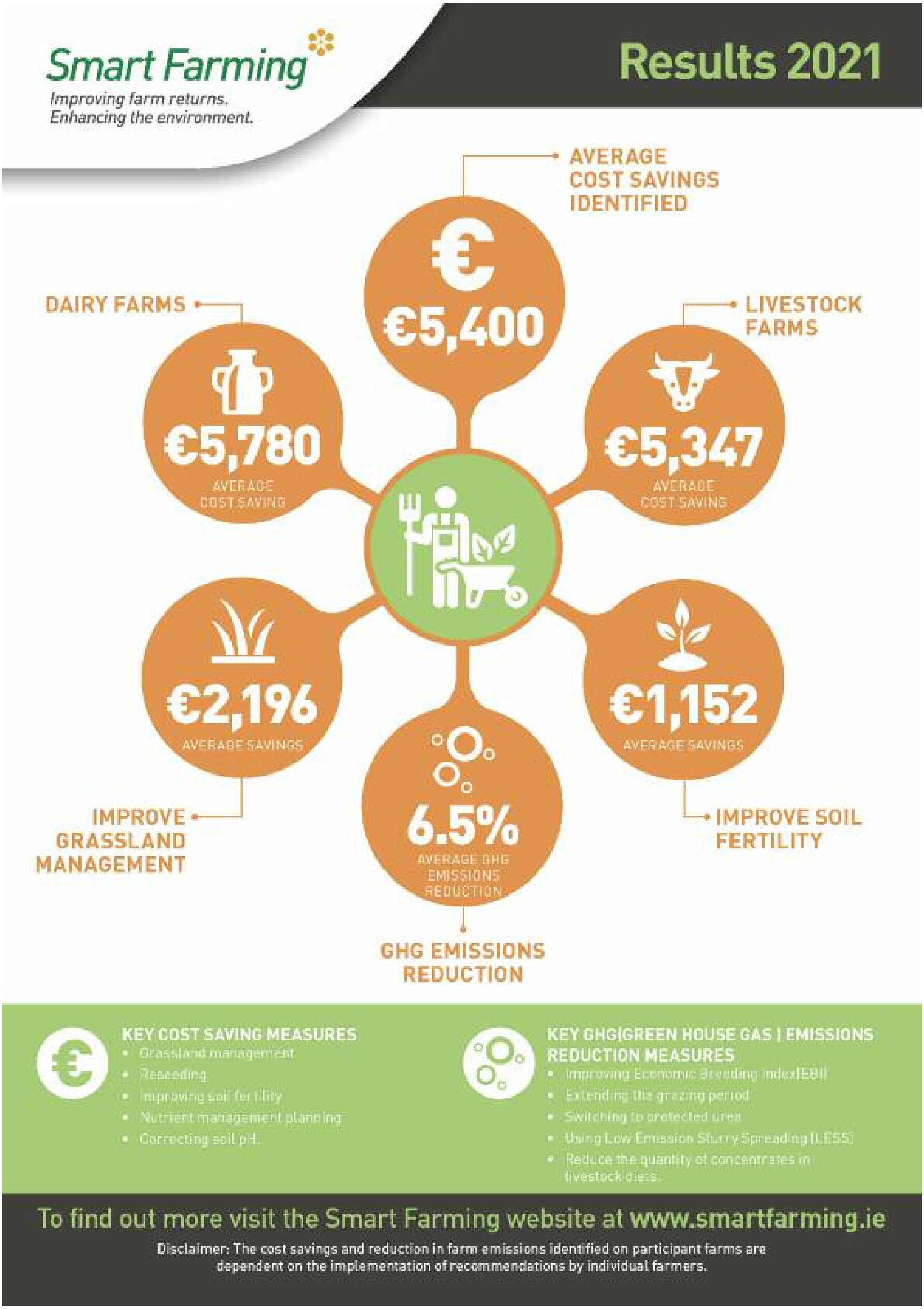
Smart Farming is open to any farmer who is looking for advice on changes they can make to farm more sustainably. Participants receive a resource efficiency assessment of their farm with tailored advice from an agronomist who will visit the farm and work with the farmer to find ways to save money and take practical actions to improve resource management. Participants will also receive a cost-saving study, silage quality analysis, domestic water analysis, carbon navigator and nutrient management plan.

To learn more about the Smart Farming programme or to register to take part in the 2022 programme visit www.smartfarming.ie, email Smartfarming@ifa.ie or call 014260343.

"Sources and Solutions: The Link Between Our Soils & Water Quality"

Five short information videos have been developed by Smart Farming to help farmers to improve their soil fertility, soil carbon sequestration and water quality. The aim of the videos is to convey practical measures which are easy to implement on farms. To view the videos and learn more about the impact farming can have on water quality and how to protect the water quality in your catchment visit www.smartfarming.ie/sources-solutions/ .

Results from 2021 Smart Farming Programme Participants



GOVERNMENT MUST GIVE CLARITY

IFA has called on the Government to address the uncertainty that currently exists in the solar market by setting a target for the sector and allocate sufficient budgets to provide financial support and a meaningful 'Feed in Tariff' for farmers and local communities to support the realisation of the target.

Farmers who have existing solar contracts must get access to the tariff.

The EirGrid Roadmap 'Shaping our Electricity Future' has increased the ambition for the potential of micro-generation to contribute 500MW by 2030.

The role of solar in achieving this increased target needs to be clarified. In addition, the Climate Action Plan 2021 announced a measure to introduce a new small-scale generation scheme, designed to support the development of rooftop and ground-mounted solar PV on farms (between 50kW and 200kW in size).

The Government must provide clarity, particular with regards to financial support and a Renewable Feed in Tariff (REFIT) for solar as a matter of urgency.

Consider carefully before you sign

A farmer who has been approached by a solar development company and has not yet signed an exclusivity agreement or other paperwork needs to think carefully.

These farmers are at the back of a long queue.

It's important that farmers understand that exclusivity agreements are unnecessary and only buy time for the development company.

Instead, a full suite of option and lease contracts should be sought, and the term of the option should be no longer than 3-5 years - if a project has not progressed by then it is unlikely to happen.

The contract must also include a clause stating that if the project is not developed on the lands, the associated grid access reverts back to the landowner.

It is vital that farmers get good independent legal advice before signing anything. Remember, you are making decisions not just for you but also for the next generation.

Current solar supports available

The Budget 2022 announced that farmers will be able to claim grants of up to 60 percent of **the cost of solar panels on their sheds**.

This was previously 40 percent and full details of this scheme have to be finalised.

FARM ASSIST

Farm Assist is a special means tested income support scheme available to farm families when their income falls below a certain threshold.

To qualify for Farm Assist, a farmer must satisfy a means test, and be aged between 18 and 66 years. Qualification for Farm Assist can also lead to the farmer becoming eligible for the Rural Social scheme.

The means test will take account of other income, for example, from spouse/partner, capital, shares. Currently, Farm Assist provides income support to around 6,000 farmers.

APPLICATION

To apply, a farmer must complete a Farm Assist application form (Farm 1), which is available in local Intreo Centre or offices of the Department of Social Protection, or downloaded from www.gov.ie/en/publication/3c0a96-operational-guidelines-farm-assist.

Following an application to the Department of Social Protection, a local social welfare officer visits the farm and helps assess eligibility on the basis of a means test, which takes into account the means of the farmer and spouse/partner, less outgoing and expenses in running the farm. The farmers own farm accounts can be used as an indication of farm income but this may not give a true reflection of the current situation. In view of this, IFA has secured a commitment from the Department of Social Protection that in cases of sudden income reduction due to low prices, high cost of feed due to fodder shortage, the current income position can be taken into account in the assessment.

MEANS TEST

This takes into account income from virtually all sources (e.g. product sales; Basic Payment; ANCs and all other income) but assesses it in different ways and disregards various amounts. Your income from farming is assessed as gross income that you, your spouse, may be expected to receive minus any expenses you incur to earn that income. Your income from the previous 12 months is used to assess your likely future earnings. If you or your spouse, cohabitant or civil partner has other income from self-employment, this is also assessed, taking into account the costs incurred in the business. The income from farming and other forms of self-employment is added together and the costs involved are deducted.

Farm accounts for the past 12 months are used as a guide to farm income, combined with other data. In the case of current income assessment i.e. fodder shortage, receipts of purchased feed will be necessary. In the case of GLAS/AEOS, the first €2,540 per year of payments is disregarded, 50% of the balance is also disregarded and expenses incurred in complying with these measures are deducted. Other Direct Payments (i.e. Basic Payment; Greening; Young Farmer Scheme; Aid for Protein Crops) do not get these disregards.

Other income, including Spouse/Partner's income will also be assessed in the means test.

All costs associated with the farm including feed, fertiliser, contractor charges, interest on loans (paid), fees, repairs and maintenance are taken into account. Leasing charges and Hire Purchase of machinery are eligible as a cost. Depreciation on farm machinery and equipment is taken into account however capital depreciation on farm buildings is not allowed. Labour costs are taken into account, with the exception of the labour of the farmer and their spouse.

You can do your own quick assessment by clicking into www.ifa.ie/farm-assist-calculator for an easy ready reckoner to determine the possibility that you may be eligible for Farm Assist. This is a preliminary calculation and will require that you have information such as direct payments, a broad outline of your costs as well as other income sources.

Income Disregards

Since Budget 2017, income and child disregards were fully restored – 30% of the income disregard and the child income disregards of €254 for each of the first two children, and €381 for each subsequent child. This was introduced automatically for all assessments from March, 2017.

€2,540 of GLAS/AEOS payments plus 50% of remainder are not taken into account as means. Cost associated with compliance for GLAS/AEOS including planning fees, are also taken into account. Farmers on Farm Assist qualify for the Christmas allowance of 85% of the weekly rate.

A farmer can earn off-farm income of up to €20 a day, three days per week (max €60 per week), without affecting the means test. For additional income earned off-farm, 60% of the remainder is taken into account in the means test.

TREATMENT OF CAPITAL/MONEY ON DEPOSIT

Capital includes cash-in-hand, money held on deposit, the value of investments, stocks and shares (including Co-Op shares), property which is, or is capable of being, invested or otherwise put to profitable use but not a farm of land owned or leased by the claimant/spouse. Your home is not taken into account in the means test unless you get an income from it.

All capital belonging to the claimant or his or her spouse/civil partner/cohabitant is assessed using the following formula:

the first €20,000 of the capital is disregarded
next €10,000 is assessed at €1 per €1,000
next €10,000 is assessed at €2 per €1,000
excess of €40,000 is assessed at €4 per €1,000

For example, €30,000 Capital is assessed as having a value of about €10/week for income calculation purposes

Payment is based on the relevant Social Welfare rate applicable from 1st January, 2022 as follows: Personal rate €208, adult dependent €138 and child rate less than 12years of age €40; aged 12 and above €48.

Example of How Farm Assist Assessment Works

Example 1

	Weekly
A farmer with two dependent children with an income of €15,000	(€288 per week)
Farm income according to Means Test	€288
Less disregards (A)	€201.60
Social Welfare (B)	€413.7
Farm Assist (B-A)	€221.86
Annual Farm Assist Income Support	€1,536.72

The following examples provide a guide to Farm Assist payments in differing family circumstances – remember this is a guide – each case is individual. Other income will also be taken into account in the assessment, e.g. spouse/partners' income, capital etc.

Example 2:

Single farmer, farm income of €150/week (€7,800).
Farm Assist would provide €105 per week, or €5460 per annum
Payments are made weekly and there is not a requirement to sign on.
Payment can be made directly into a Bank account or Post Office account.

Appeals

If a farmer is not satisfied with the means test, he/she should apply to your local Intreo Centre or Social Welfare Branch Office within 21 days of the decision.

A farmer can be accompanied to an oral appeal by a professional adviser or by a local IFA officer – contact your IFA office for details.

Review of Assessment

Farmers who are already in receipt of Farm Assist should contact their local Intreo Centre or Social Welfare office if they wish to have their claim reviewed in light of a deterioration of their current farm income.

Normally, an assessment will last for three years before it is reviewed. If you require help in making an application, contact your local IFA office, Teagasc, Local Development Companies or the Citizens Information Offices.

PRSI AND FARM ASSIST

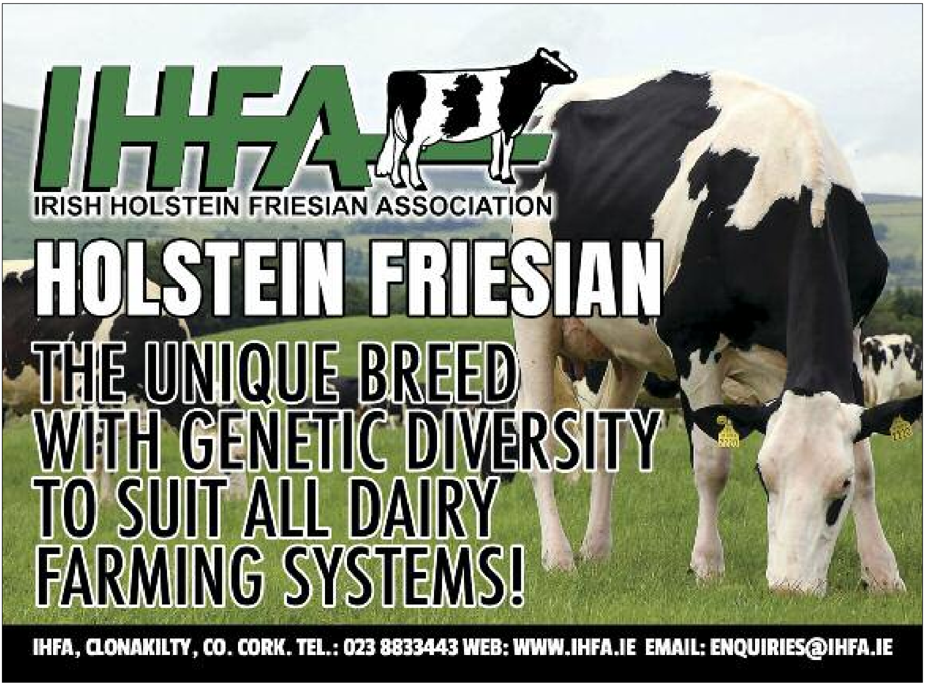
Farmers on Farm Assist can pay PRSI.

If income is below the compulsory PRSI threshold (€5,000) the farmer on Farm Assist can voluntarily contribute €500 per year. This will ensure their PRSI record is kept intact.

Other Benefits

Farmers on Farm Assist may get:

- Fuel Allowance - €33/week for 28 weeks.
- Medical Card (subject to means test)
- Supplementary Welfare Allowance, rent or mortgage interest supplement
- Back to School Clothing and Footwear Allowance
- Eligible to participate in Community Employment Schemes, Rural Social Scheme (see below), Back to Work
- Allowance and Back to Education Allowance
- The Universal Social Charge does not apply to the Farm Assist payment. It only applies to farm income if above €13,000.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RURAL SOCIAL SCHEME

The Rural Social Scheme is due for review in 2022. For greater detail please see https://www.gov.ie/en/organisation/department-of-social-protection/

There are approximately 3,500 participant places available on the Rural Social Scheme. The aim of the Scheme is to provide income support to low-income farmers who are currently in receipt of certain social welfare payments outlined below and to provide certain services of benefit to rural communities.

The Rural Social Scheme provides a supplementary income for low-income farmers and fishermen/women who are unable to earn an adequate living from their enterprise.

To participate in the scheme, candidates must be 25 years or over and in receipt of

- Farm Assist

Or

If a candidate is actively farming or fishing they may qualify for the scheme if they are in receipt one of the following social welfare payments:

- Jobseeker's Allowance
- Jobseeker's Transitional payment
- Disability Allowance
- One-Parent Family Payment
- Widow's, Widower's or Surviving Civil Partner's Contributory Pension or Widow's, Widower's or Surviving Civil Partner's Non-Contributory Pension
- Increase for a Qualified Adult under 66 years of age as part of your spouse, cohabitant or civil partner's State Pension (Non-Contributory)

Spouses are eligible to participate however, both cannot participate at the same time unless they have separate herd numbers and are in receipt of independent eligible social welfare payments.

Participants are required to work 19.5 hours per week. These hours are based on a farmer friendly schedule. This is to ensure participation on the scheme does not affect your farming activities.

Newly appointed participants on the Scheme are offered a contract from their start date up to the following 31 March. They may be considered for a further term following the initial contract, subject to continuing to meet all the criteria for the Scheme.

While responsibility for the operation of the RSS rests with the Department of Social Protection, the Scheme is managed by Implementing Bodies (Integrated Local Development Companies, LEADER companies and in the Gaeltacht, Udaras na Gaeltachta).

DSP Qualifying Payment	Rate of Payment
Jobseeker's Allowance or Farm Assist	Minimum weekly payment of €203 plus €22.50 top-up.
One-Parent Family Payment	Minimum weekly payment of €203 plus €22.50 top-up.
Disability Allowance	Minimum weekly payment of €203 plus €22.50 top-up.
Widow's, Widower's or Surviving Civil Partner's (Contributory) Pension	You continue to receive your pension with a top-up of €22.50.
Widow's, Widower's or Surviving Civil Partner's (Non-contributory) Pension	You continue to receive your pension with a top-up of €22.50 (The minimum combined payment is €225.50).
Qualified adult on a State Pension (Non-contributory)	Your spouse will continue to receive the increase for a qualified adult. Your rate on the scheme will be the difference between your increase for a qualified adult payment and €225.50

PRSI contribution

A Class A PRSI contribution is paid on behalf of all RSS participants. Participants are not liable for the USC their RSS payment.

Example:
A married farmer with no dependent children on a Farm Assist payment of €203.50 per week will receive an RSS payment of €223.50 €225 per week. The full payment will be made by the RSS. For further information or an application to participate in the scheme, contact the integrated Local Development Company in your area or Údarás na Gaeltachta for the Gaeltacht areas.

LEGAL ISSUES AFFECTING THE FARMER

In association with John D. Holland,
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In the following article, we have endeavoured to put together a synopsis of some of the more common legal issues that arise in the farming industry. Because of the brevity of the article some of the information may be open to misinterpretation, and so it is always advisable to take legal advice. The following is for guidance only.

FARMING – COMMON EVERYDAY LEGAL ISSUES

Acquisition/Purchase of Farmland: The two main ways that land is purchased is either by way of auction or private treaty. At auction, just like a cattle auction, the highest bidder (when the hammer falls) is the one, who becomes the Purchaser, and gets to sign a contract with the Vendor. If you intend bidding at a property auction, it is important that all the investigations against the title are carried out prior to attending the auction. The reason for this is that once the property is acquired at auction, there is no going back. If there are any legal problems relating to the property, then you will have limited ability to address those. You buy the property as it stands.

This method is often used by Vendors where there are legal problems with the title to property. Remember also, to have your finance ready to pay for the deal. If you are getting a bank loan, then, a 2010 Solicitor's Regulation requires that the banks solicitors also approve the transaction in advance of you attending the auction!

The other method is by way of private treaty, normally, where negotiations are conducted between the purchaser and the auctioneer as regards price. Once a deal is done, a booking deposit is paid to the auctioneer and afterwards, the legal investigation of the title commences. No enforceable legal contract exists until all parties have in fact signed a written contract.

In either case, you will **engage your Solicitor** to carry out an investigation to make sure all the paperwork is in order. There are some issues that you can address before meeting with your solicitor, and these are:

What sort of access is there to the property i.e. is it adjoining a public roadway or is it a private right of way // are there disputes over the right of way // what is the position regarding maintenance of boundaries and are there any agreements with neighbours in relation to them // is the property serviced with water // are there any farm employees and if so, will their employment rights pass over to you on purchasing the property // are there any planning issues relating to the land shown in the planning office of your local county council // what are the farm entitlements and quotas attaching to the property or are there any farm entitlements forming part of the deal // have you got written financial approval from your bank in the event that you are obtaining a loan.

You may be fortunate enough, to acquire land by way of gift or inheritance. It would be advisable to check out some of the issues highlighted above, although, you would not be as concerned as who looks a gift horse in the mouth! There can be wider tax implications where it is a gift or inheritance and these would need to be addressed with your advisors. If the farm is being transferred to you by gift, then, from January 2013, each party must have their own solicitor advising them – gone are the days of using one solicitor.

Tax implications on acquisition of property: The relevant tax is stamp duty (this tax doesn't apply if it's an inheritance). The amount of stamp duty is based on the price paid or the market value of the lands involved, whichever figure is the higher. Stamp duty rates and the available reliefs (blood relative relief/ young trained farmer / woodland relief) are discussed in the Taxation Section of this handbook.

Employees: You may take on the same seasonal workers or have somebody assist you full/part time on the farm. Often, Employment Law issues can arise. The trouble is that very often these issues crop up when a dispute is brewing. Some of these disputes or at least the resolution of them could be addressed in advance by having an employment contract.
As a rule of thumb, if a person works for you for more than 12 months, then they will acquire quite extensive employment rights. It may be that if you are considering taking on a person on a permanent long term basis that a written contract be drafted.

Free advice on Employment Law issues can be obtained from the Workplace Relations Commission whose duty it is to ensure compliance with Employment Rights Legislation by inspections and prosecution. They monitor employment conditions as part of their brief and they came into being as a result of the Workplace Relations Act, 2015 on the 1st October 2015. Their website is www.workplacerelations.ie or phone them on 1890 80 80 90.

As an employer, you are obliged to ensure that your employees receive certain basic employment rights. An employee is entitled, within two months of starting employment, to a written statement of the terms and conditions of employment. These would typically include method of pay, whether or not sick pay is in operation, hours of work, holidays and suchlike. A regular payslip must be given to an employee. Most experienced adult workers in Ireland are entitled to be paid a minimum sum per hour under the Minimum Wage Act. An employee can only work a maximum working week of 48 hours. Employees are entitled to certain breaks i.e. 15 minute break if working for 4.5 hours and a 30 minute break if working for 6 hours. Full time workers are entitled to 4 working weeks paid annual leave every year. Part time workers have the right to a proportional amount of annual leave, based on the amount of time they work. An employee is entitled to a certain amount of notice depending on the length of service before dismissal.

Accidents + Claims on the Farm: As a result of extensive lobbying from the IFA, the Government introduced the Occupiers Liability Act 1995 in an attempt to limit farmers' liability to people entering on their land. The Act, categorised entrants onto the land and it held that a farmer owed a greater duty of care to entrants legally entitled to be on the land as against those that fall under the category of trespassers. "Visitors" are owed a duty of care that they and their property do not suffer injury or damage by reason of any danger existing on the property of the farmer. "Recreational users" and "trespassers" are owed a duty of care that the farmer does not injure them intentionally or act with reckless disregard for them and their property.

It can be argued that the Act did not go far enough to restrict farmers' exposure to accident claims by persons entering the farmland. That being the case, it is important that every farmer takes out public liability insurance to protect himself and the assets of the farm against any potential claim from an injured party.

Some basic advice is that if an accident occurs on your farm, then you should not admit responsibility (as to do so invalidates your insurance policy!), and you should immediately inform your insurance broker and the local Gardai.

Rights of Way: It is quite common that land located down laneways is accessed as a result of undocumented rights of way, i.e. the farmer has been accessing lands down along a right of way without any documentary proof of his/her rights. Basically, the right of way has been obtained by long usage. Lack of written documentation has led to many a dispute regarding rights of way and has caused immeasurable difficulties when selling such lands.
Since 2009, legal title to a right of way could not be obtained unless a court order was granted and the right subsequently registered in the Property Registration Authority of Ireland (previously called the Land Registry).

Under the Civil Law (Miscellaneous Provisions) Act, 2011, a simplified method of documenting a right of way and registering it in the Land Registry has been put in place. Farmers, who use undocumented rights of way, should seriously consider protecting their interest by using this Act. They have until the November 2021 to formally register these rights. After this date, they will have to go to court to get an order certifying that they have a right of way.

EU and the Farmer: Needless to say, the EU's impact on the farming industry is enormous both from the regulatory environment; to the payment of entitlements; to various agricultural polices and directives. EU legislation, rules and directives affect the farmer everyway he turns. A number of these are dealt with elsewhere in this book.

EU farm entitlements = If you are carrying out transactions relating to farmland, whether sale, purchase or preparing a Will, you should bring information regarding your farm entitlements to the attention of your Solicitor. Anecdotal evidence in the legal profession suggests that many Solicitors do not address entitlements when dealing with farmer clients. Some farm entitlements attach to land, such as milk quota, whereas others do not (e.g. single farm payment). These should not be overlooked.

Another EU directive that is often missed is the Transfer of Undertakings Directive, which, put simply, automatically transfers employees to the employment of the new owner of farmland upon the acquisition of the farmland by the new owner.

Animals: Farmers are required to safeguard their stock by having adequate fencing, as provided for in the Animals Act, 1995. When they bring animals on to the road, the farmer must be in a position to control them and avoid causing damage/injury to others. An adequate warning system needs to be in place for oncoming traffic when the animals are on the road – a permanent sign like "Cattle Crossing" is not enough. Dogs must be under control when in public. Some categories of dog must also be muzzled.

Public Roads: Road legislation and Road Traffic legislation imposes duties on all landowners to take reasonable steps to ensure that any structure and/or any tress, hedges and suchlike, are not hazardous to road users and that they do not obstruct or interfere with the safe use of, or maintenance of a public road (see Section 30 Roads Act, 1993).

In addition, trees and growing vegetation which may be in a dangerous state that could cause harm to the road or road users should be removed as otherwise it can result in the farmer being held financially responsible for the monetary losses caused by such dangerous trees etc. Landowners are, therefore, obliged to check and ensure that vegetation, particularly trees, growing alongside the public road are not a potential danger. If a tree is showing any signs of decay or disease, then, there is a legal obligation on the landowner to carry out further investigation and if needs be to bring in experts to determine whether or not the trees are in a fit state. It is suggested that perhaps, every decade, unless a farmer's suspicions are aroused earlier, that a tree surgeon should be engaged to examine the trees along all boundaries.

Agricultural machinery, including tractors, must be in roadworthy condition when brought on public roads. This includes all accessories and items being towed by them. The Road Traffic legislation imposes a duty on all road users that if they are towing or carrying loads, that they are safe from causing injury or damage to other road users i.e. tying loads down with appropriate equipment and/or having safety chains attached to large heavy trailers.

All vehicles must be fitted with two headlamps, two side lamps, two rear lamps, two rear reflectors, direction indicators and a number plate at the front and back during the period known as "lighting up hours". The use of white spot-lights are prohibited from being used when the tractor is on a public road e.g. ploughing lamps being left on when on a public road is an offence. All agricultural vehicles must have a service brake and a parking brake. Detached trailers parked in a public place during "lighting up hours" must show two side lamps and two rear lamps with two reflectors. Trailers exceeding 13 cwt laden weight, with more than two wheels, must have a secondary coupling e.g. a safety chain, unless the trailer is fitted with secondary braking equipment. The maximum weight for a single axel trailer is 10 tonne and 18 tonne is the maximum for a twin axel trailer provided the axel spacing is three meters or more (otherwise its 16 tonne).

Boundaries & Maps: The common law presumes that boundaries between neighbours are ,what is called, "party/party" boundaries. This means that in order to build on them or to carry out works to them, the consent of the neighbouring owner must be obtained prior to the works being undertaken. In addition, it is presumed that in respect of boundary ditches and walls, that ownership is shared between the two neighbours. It should not be assumed that just because the legal map to your property shows you owning the full width of a boundary e.g. a ditch, that this is fact. This may not be the case. In situations where you are using Land Registry maps, it will be noted that the Property Registration Authority of Ireland state that maps are only for guidance and do not provide definitive boundary lines for property. You can view official maps of anybody's farm by visiting the Property Registration Authority website www.landdirect.ie.

Environmental Protection: Like all businesses and commercial activities, farmers and their activities are subject to Environmental legislation, much of which emanates from EU directives. The core driving principle in the EU is that the "polluter pays". What this means is that whoever harms the environment should be the one that pays to have the damage removed or if there are a number of parties that they all should pay pro rata. It is illegal to burn any domestic or commercial waste without a permit. Uncontaminated agricultural waste (e.g. cut grass, cut trees, branches, hedge rows etc.) can be burnt provided it does not create a nuisance to those nearby and attempts have been made beforehand to reduce and recycle as much as possible. Before burning uncontaminated agricultural waste the Environment Section of the Local Authority and, indeed, the Fire Authorities must be advised of the event. All farmers will be aware that under the Wildlife Acts, it is a criminal offence to cut, grub or burn or otherwise destroy any vegetation on lands not then cultivated or vegetation growing in any hedge or ditch from the 1st March to the 31st August of each year.

Farmers will be well aware that the spreading of slurry and chemicals is prohibited at certain times during the year i.e. known as the "closed period". The purpose behind this is to prevent pollution going into our rivers or water tables, which in turn affects drinking water. Just because a farmer spreads fertilizer at the appropriate times does not mean that he can be exempted from liability. If damage occurs to local rivers and fish stock, then, under the EU "polluters pays" principle the farmer would be held responsible. Slurry should not be spread within specified minimum distances from drinking sources or within certain distances close to rivers and lakes. You are also obliged to keep records of what was spread and the times that it was done for possible inspection by Department officials. These regulations in relation to the spreading of fertilizer/slurry are ever changing and evolving and it is important that you keep abreast of these rules.

Under Noxious Weed legalisation it is an offence to allow the growth and spread of noxious weeds. Landowners, tenants and occupiers of land must ensure that they abide by this. Ragwort, wild oat, dock, and thistle are defined as noxious weeds.

LIFE CHANGING EVENTS

Serious Ill Health: What would happen to your farming enterprise if you suffered a stroke or some permanent disability that rendered you mentally incapable of making decisions regarding your farming enterprise? If somebody becomes mentally incapacitated then all of their assets and property are frozen and cannot be used or dealt with by anyone without an emergency (and costly) application to Court. If this has not been addressed when you were in good health, then, you leave your family and yourself in a precarious position. To address this issue, an application would have to be made for the appointment of somebody to look after your affairs (legally called "a committee") and you being made a Ward of Court (i.e. the Court oversees your welfare and finances). All decision making powers would be vested in this person called the committee. It is a slow and expensive process which will eat into your savings and assets, thereby, affecting you and your dependants. In an effort to address this problem and to avoid expensive legal costs, the farmer can execute an Enduring Power of Attorney, which is a document that appoints somebody you trust and sets out your legal arrangements in the event that you suffer from incapacity. The person you appoint to look after your affairs is known as an "Attorney", which should not be confused with the American phrase for a lawyer or barrister. This Attorney will deal with your affairs and can also make "personal care decisions" on your behalf, which would include where you are to live, what medication, rehabilitation or suchlike you are to receive. You can appoint anyone you wish to be your Attorney; including your spouse, family member, friend or colleague.

The procedure for creating an Enduring Power of Attorney is quite simple but it involves co-operation with your family members, your local GP and your Solicitor. It has no legal effect until you become mentally incapacitated (an event that might never happen) and so it can be altered or cancelled up to that time. It is highly recommended that an Enduring Power of Attorney be put in place to deal with this unforeseen circumstance.

Breakdown of Relationships, including marriage: The breakdown of a marriage or other relationship (eg farm partnership) is a difficult and traumatic process. There are many different issues to be addressed such as financial support, the family home and parenting of children. Trying to sort out these issues can be very stressful. There are a number of legal options open which include a Separation Agreement (where parties through their Solicitors enter into a contract); or a Judicial Separation (where the Judge decides the terms of the break-up); or Divorce (where the parties have been separated for 4 years). In a marriage, there is a responsibility on both parties to maintain each other and any dependants in accordance with their income or their potential income. This being said, any Separation Agreement or Court Order will include a Maintenance Agreement regarding the provision of support for the financially weaker party, including the dependants. It will also raise issues as to what is to happen to the family home and/or the farm.

The positive thing for those in the farming community is that the Courts have recognised the importance of keeping the farming enterprise operating as this is normally the main means by which the parties and their dependants are financed. The Courts and Judges have shown a practical approach when dealing with the breakdown of marriages and they try to be fair to all parties.
Mediation is a non-contentious way of trying to settle matters between separating spouses without the adversarial nature of the Courts. It is recommended, and indeed, is a requirement under every piece of Family Law legislation in Ireland that mediation be looked at as a means to achieving a compromise on a more amicable basis.

Generally, the spouse who is the owner of the farm and operating the farm will retain sole possession of the property, but, the Court, if it comes to that, will make appropriate provision for the non-owning spouse, in some instances, awarding up to 50% of the combined net asset value of the couple to the non-owning party.

Taxation implication of a break–up: The break-up of a relationship invariably has significant effects on the tax bill and tax treatment of the farming enterprise. It is vital to speak with your accountant before signing off on any deal.

EXITING FARMING

Death: We can all be sure of one thing and that is, none of us have the gift of being immortal! Have you considered what would happen if you passed away and have not addressed this in a legal document during your lifetime? The legal document that is needed here is a "Will". Everyone should make a Will. Not only does it make it much easier for those left behind to carry out your wishes, it also has the practical effect of reducing tax liabilities for those who benefit from your estate. It ensures that the persons you want to benefit do in fact end up with your assets. On your demise, it also allows for certainty and ensures continuity in the operation of your farming enterprise, thereby, reducing the stress and trauma to those that you leave behind.

If you do not make a Will, then, the following is the position:

(a) If you are married / in a civil partnership, and have no children, then all your assets go to your spouse/civil partner;

(b) If you are married / in a civil partnership, and you have children, then two-thirds of all your assets go to your spouse/civil partner, and one-third is split amongst your children;

(c) If you are single, then your assets go to your parents, and if they are dead, then your assets are divided equally between your brothers and sisters.

If some of your next of kin are under 18, can you imagine the difficulties from a legal perspective in trying to deal with the day to day running of the farm business? It would be necessary to apply to Court for the appointment of a Trustee, thereby adding costs and expense to the administration of your estate.

If you make a Will, you can set out who exactly you want to benefit in the event that you pass away.

You are not obliged to leave anything to your children once it can be shown that you cared and properly provided for your children in your lifetime. There is a legal obligation to leave something to your spouse/civil partner. They are entitled to what is known as a "legal right share", in that if they survive you, they can either take:

(i) Whatever you left them in your Will; or

(ii) One-third of your assets where there are children or one-half of your assets where there are no children.

If you are not married but are cohabiting with some other person (be they male or female), then, under the Civil Partnership and Certain Rights and Obligations of Cohabitants Act, 2010; that Act provides a redress scheme for the surviving cohabitant, who is financially dependant on the deceased, to apply to Court for financial redress. A cohabitant under the Act is defined as a party, who is in an intimate relationship for a period of 5 years or more (reduced to 2 years or more in any case where there are parents of one or more dependants). If a person does not make a Will, their non-marital cohabitee has no automatic rights to a specific share of the deceased's estate. They have to apply to court. The making of a Will would address the situation and is encouraged to all persons in a relationship not governed by marriage or civil partnership.

Once you are of "sound mind" and over the age of 18 you can make a Will. It is recommended that you do so. You should remember that your Will is a private and confidential document, confidential to you, and it has no bearing on what you do with your assets until you pass away. The Will is only effective when a person dies. That being the case, you can cancel or change your Will at anytime during your lifetime. You can also deal with your assets e.g. sell them or gift them; irrespective of what you have said in your will.

Making a Will is very easy and straightforward. It must be made in writing and executed in accordance with the provisions of the Succession Act, 1965. You do not need to use a Solicitor to make a Will, but it is highly recommended that you do so. The costs of making a Will are quite inexpensive when weighed up against the costs, difficulties and trauma created when a person dies without making a Will. When making a Will, you will need to draw up a list of all your assets (including farm entitlements) and bring this to your Solicitor. If you have an account in the Credit Union, then you should check with the Credit Union whether or not you have a nomination on your account. If you have a nomination, then this will take precedence over the contents of your Will. It is the one type of bank account that may not be governed by your Will. Another type of account (or asset) that may not be affected by your Will is if you have a joint bank account or joint property, then, this normally would pass to the surviving person. You will need to decide who you wish to appoint as Executor of your Will and/or Trustees/ Guardians for your infant children i.e. children under 18. The Executor of your Will is the person, who takes charge of your estate when you pass away, to ensure that the terms of your Will are carried out. In this regard, you would normally appoint somebody that you trust. It is recommended that Wills be reviewed every 2-3 years to take account of any changes that have been made to the Law and to tax rules.

Taxation Issues on a death: By making a Will, you can maximise all taxation reliefs and benefits that are out there. The main tax that falls into play on a death is Capital Acquisitions Tax. Please take a look at the Taxation Section of this handbook.

Gifting of Farm enterprise during lifetime: Choosing to retire from the farming business and pass it on to the next generation is not an easy one. It is very much a lifestyle choice. It has to be said that, the policy of successive Governments, has been to actively encourage the Transfer of farms by farmers before they get too old. Various tax reliefs have been put in place encouraging this. We have had the Early Retirement Scheme. In relation to stamp duty, we have had Young Trained Farmers Relief. If you hold on to the farm for too long then some of these reliefs and financial benefits are lost, thus, making it more costly to effect a Transfer of the farm. Ownership of your farmlands, after your retirement age, invariably means no entitlement to the non-contributory state pension. If the elderly farmer requires a nursing home, then the HSE under the Nursing Home Support Scheme are entitled to look at the farmer's assets and/or all transfer of assets that have taken place within five years of the application for financial support. These assets will be taken into account when the HSE is deciding what to charge the farmer (see below for more information under the heading "Nursing Home support Scheme"). A variety of issues will be looked at as you start the process of gifting the farm. The retiring farmer, in consultation with his Solicitor, should ensure that he or she and their spouse have a right of residence for their lifetime and also that they will be sufficiently maintained either out of future farm income or some form of pension. These will be addressed in the transfer documentation. It is important to put sufficient thought into this process. It is also imperative that these rights be registered and made legally enforceable, in the unlikely event that the retiring farmer has to enforce his or her rights. From 1st January, 2013, the idea of using the family solicitor to do all the transfer work will be a thing of the past. The Irish Law Society have imposed regulations that a solicitor cannot act for the transferor(s) and the transferee(s). This inevitably will increase the costs of transferring farmlands to relatives.

Taxation implication of gifts: For the transferring farmer (i.e. the Transferor) the two main taxes that come in to play and need to be addressed are Income Tax and Capital Gains Tax. For the person acquiring the farm then Gift Tax (known as Capital Acquisitions Tax) and stamp duty are the two tax issues that need to be addressed. All these taxes are discussed elsewhere in the Taxation Section of this handbook.

Sale of all or part of the farming enterprise Although, this is a rare event, it does occur. If a farmer chooses this option, then he or she needs to satisfy the concerns of a "would be" Purchaser, most of which has been dealt with under the Acquisition of farm section earlier in this article. In consultation with the farmer's Solicitor, the title deeds would be put in order; maps would be

checked to ensure that they reflect the farm boundaries; farm entitlement details collated; sporting and fishing rights and timber felling licences will be looked at. One aspect of farm sales that can give rise to concern is that of farm employees. Under the Transfer of Undertakings Directive 77/187/EEC and the European Communities Regulations of 2003, the effect of these is that employees and workers employed in the farming enterprise will be transferred to the new owner once the agreement has been put in place for the sale of the farming enterprise. All employment rights and entitlements that the employee had with the old farmer will continue with the new farmer. These need to be addressed by the retiring farmer in advance of any sale.

Taxation implications on a Sale: For the retiring farmer, Income Tax and more importantly Capital Gain Tax will come in to play. Once again, advice needs to be taken from the farmer's accountant on all Tax issues that can arise.

Nursing Home Support Scheme (the fair deal scheme)

If you require long term nursing care, eg reside in a nursing home, then, the State will make you contribute to the cost of your care. This is also known as the "fair deal scheme". There are two elements to your contribution. You will contribute 80% of your assessable income and 7.5% of the value of any assets per annum. However, the first ?36,000 of your assets, or ?72,000 for a couple, will not be counted at all in the financial assessment. If your assets include land and property, the 7.5% contribution based on such assets can be deferred. This means it does not have to be paid during your lifetime and will be collected from your assets on your death. This is the Nursing Home Loan element of the scheme, which is legally referred to as "Ancillary State Support". Your principal residence will only be included in the financial assessment for the first 3 years of your time in care. This is known as the 22.5% or 'three year' cap and means that after three years of care, you will not be liable for any further contribution based on the principal residence. The three year cap will also extend to farms and business in certain circumstances (see below). All other assets will be taken into account for as long as you are in care.

A farm or business shall not be taken into account within the financial assessment for three years only where:

(i) the person has suffered a sudden illness or disability which causes them to require long-term nursing home care, and

(ii) the person or their partner was actively engaged in the daily management of the farm or relevant business up until the time of the sudden illness or disability, and

(iii) a family successor certifies that he or she will continue the management of the farm or relevant business.

This measure is intended to ensure the financial sustainability of family farms and businesses in cases where a person suffered a sudden illness and did not have an opportunity to put appropriate succession arrangements in place.

Summary table for 7.5% yearly contribution re assets

Asset	7.5% per year	3 year cap	Option to take up Nursing Home Loan	Option to further defer
Chargeable asset	Yes	No	Yes, if they are a land-based assets in the Irish State. Otherwise no.	No
Principal Private Residence	Yes	Yes	Yes	Yes
Farm/Relevant Business	Yes	Yes (but certain qualifying criteria)	Yes, if they are a land-based asset in the Irish State.	No

Independent Merchants

ACORN Independent Merchants is a marketing group of a number of leading private grain, feed and agri-merchants. Each is an independent company with a proven track record in successfully doing business with farmers and ALL are totally committed to agriculture.

Largest Grain Purchasers as a Group in Ireland

ACORN as a group are the largest grain purchasers in the country in conjunction with this buyer power from you the grower, we are the largest sellers of agri-chemicals to the grain growers of Ireland supplying our customers with competitively priced products but ALSO PROVIDING THE BEST AGRONOMIC ADVICE TO MAXIMISE RETURNS TO OUR GRAIN GROWERS.

Major Suppliers of Quality Feed

ACORN Feeds range of high-performance dairy/cattle cubes & specialist coarse rations are renowned for their quality and consistency incorporating native grain at a high level in judiciously-formulated rations to maximum effect, at competitive prices.

ACORN Animal Health Products

ACORN specializes in the supply of Animal health products giving livestock farmers the chance to buy products at competitive prices and to avail of our vast experience in the supply of these specialist knowledge products, We are continuously increasing the range of animal health products we offer to farmers.

ACORN Crop Packaging

ACORN bale wrap, bale net and silage covers are supplied on the basis of quality and competitive prices. All of our ACORN crop packaging suppliers employ best manufacturing processes both from an environmental friendly and efficiency point of view. Acorn brands are recognized by farmers as being good on quality and competitive on prices.

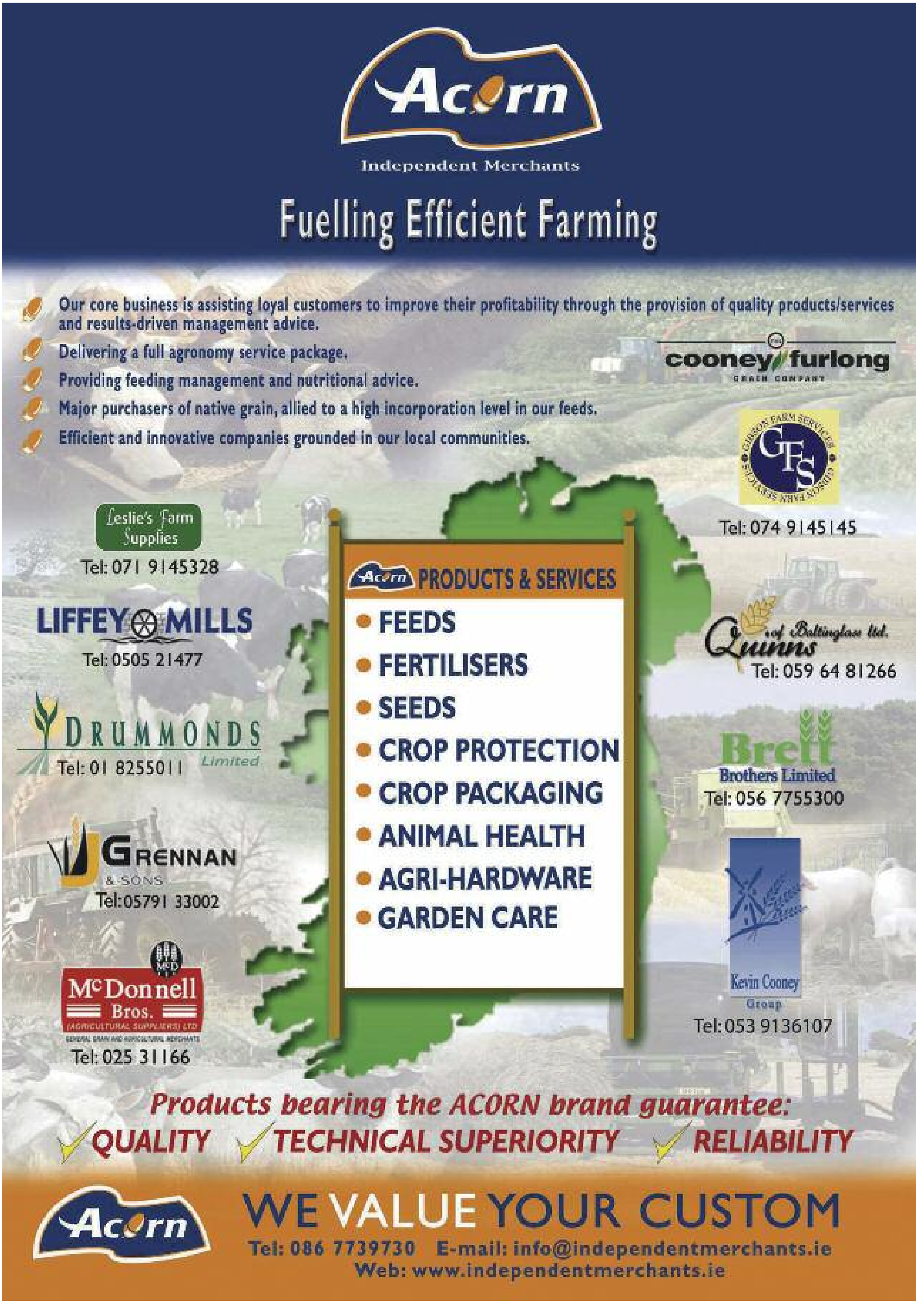
ACORN Brands for the future

ACORN are continuously seeking to improve our ACORN branded products by challenging our suppliers to improve efficiencies and technological advances so that we can provide the opportunity to ACORN Independent Merchants customers to improve their own efficiencies by providing best advice together with the most up to date products available.

ACORN Merchants values you our customers' business and would like to thank all our customers for their business to date and we look forward to serving your needs by providing a professional one to one service based in your locality for the future.

✓ Quality ✓ Technical Superiority ✓ Reliability

For further information please contact ACORN Independent Merchants at 086 7739730 or alternatively visit www.independentmerchants.ie.


Acorn
Independent Merchants
Fuelling Efficient Farming
Our core business is assisting loyal customers to improve their profitability through the provision of quality products/services and results-driven management advice.
Delivering a full agronomy service package.
Providing feeding management and nutritional advice.
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Efficient and innovative companies grounded in our local communities.
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Gibson Farm Services
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Leslie's Farm Supplies
Tel: 071 9145328
LIFFEY MILLS
Tel: 0505 21477
DRUMMONDS
Limited
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GRENNAN
& SONS
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McDonnell
Bros.
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FERTILISERS
SEEDS
CROP PROTECTION
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ANIMAL HEALTH
AGRI-HARDWARE
GARDEN CARE
Quinns of Baltinglass ltd.
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Brett
Brothers Limited
Tel: 056 7755300
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Group
Tel: 053 9136107
Products bearing the ACORN brand guarantee:
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RELIABILITY
Acorn
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Tel: 086 7739730 E-mail: info@independentmerchants.ie
Web: www.independentmerchants.ie

ABBEY MACHINERY

Abbey Machinery technology caters for the 'Total Cow' from one end to the other, including: precision Diet Feeding technology; environmentally friendly Slurry Spreading systems; high output Agitation Pumps; highly efficient Muck Spreaders; accurate grassland Toppers and Fertiliser Shakers. Abbey Machines are built to last, have a long trouble-free life, all with minimum maintenance requirements and maximum user experience.

Abbey Tanker Range

Abbey Machinery has a range of 37 different tanker models. From 900 gallon (4000L) to 6000 gallons (27,000L) from Standard, Recess, Tandem, Recess Tandem to Tridem axle models.
All Abbey Tanks are produced using full length chassis construction, anti-movement internal baffles, steel barrels, premium Battioni Pagani pumps, heavy duty axles and a patented double trap system. The unique Abbey Super Sprung Drawbar system utilises a parabolic weight sensing multi-leaf spring providing the highest comfort for the driver.

Abbey Applicator Range

Abbey Machinery have a range of Slurry Applicators to significantly reduce ammonia emissions. These include Vertical Trailing Shoe, Tri-App Trailing Shoe, DM Band Spreaders, Shallow Disc Injectors and Cereal Applicators range. Applicators deliver slurry onto the soil to harness fertiliser value, shorten rotation length, reduce carbon emissions, minimise crop contamination and reduce smell.

Abbey Diet Feeder Range

Abbey Machinery have a range of 17 vertical auger Diet Feeders (from 8 to $33.5m^3$ capacity) in single, twin and tri-auger options. Featuring Abbey's unique low auger profiles, that gently chop and mix feeds into a palatable ration, to promote high intakes.

For further information visit www.abbeymachinery.com or on Facebook & Instagram @abbeymachineryltd.

2022 Calendar

JANUARY

Su	Mo	Tu	We	Th	Fr	Sa
						1
2	3	4	5	6	7	8
9	10	11	12	13	14	15
16	17	18	19	20	21	22
23	24	25	26	27	28	29
30	31					

FEBRUARY

Su	Mo	Tu	We	Th	Fr	Sa
		1	2	3	4	5
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13	14	15	16	17	18	19
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27	28					

MARCH

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20	21	22	23	24	25	26
27	28	29	30	31		

APRIL

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MAY

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22	23	24	25	26	27	28
29	30	31				

JUNE

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19	20	21	22	23	24	25
26	27	28	29	30		

JULY

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24	25	26	27	28	29	30
31						

AUGUST

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14	15	16	17	18	19	20
21	22	23	24	25	26	27
28	29	30	31			

SEPTEMBER

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				1	2	3
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25	26	27	28	29	30	

OCTOBER

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23	24	25	26	27	28	29
30	31					

NOVEMBER

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		1	2	3	4	5
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13	14	15	16	17	18	19
20	21	22	23	24	25	26
27	28	29	30			

DECEMBER

Su	Mo	Tu	We	Th	Fr	Sa
				1	2	3
4	5	6	7	8	9	10
11	12	13	14	15	16	17
18	19	20	21	22	23	24
25	26	27	28	29	30	31

FARM SAFETY

19%

Deaths due to livestock
(between 2010-2019)

53%

Machinery, tractors and farm vehicles accounted for 53% of deaths
(between 2010-2019)

10%

of the deaths were children
(between 2010-2019)

45%

of the deaths were older people over the age of 65
(between 2010-2019)

!

"BEFORE EVERY TASK ON THE FARM, THINK... IS THERE A SAFER WAY?"

www.ifa.ie

Feirmeoirí Aontaithe na hÉireann
The Irish Farmers' Association

IFA

Taxation Advisory

In Association with *ifac* / National Tax Department

Contents

In reading this taxation section, interpret the word "he" as meaning he or she and the law stated as at 12th October 2021 incorporating the 2022 Budget proposals and Finance Bill as published.

INCOME TAX
AM I OBLIGED TO MAKE AN INCOME TAX RETURN?

Yes, even though the size of your enterprise would not result in you having to pay income tax, you are obliged to register with the Tax Authorities and receive a Personal Public Service Number (PPSN). It will be at the discretion of the Tax Authorities to decide if the size and scale of your business warrants exemption from having to submit Income Tax Returns annually.

Personal Public Service Number (PPSN)

For most contacts with state institutions you will be required to quote your Personal Public Service Number (PPSN). Many of these contacts will be for your own benefit e.g. capital grants, education grants, pension entitlements, disease eradication payments, vat refunds on capital investment etc. You may acquire a PPSN by calling in person to the local Department of Social Protection (Social Welfare) office to complete a PPSN application form. This enables you to contact the local tax office and they will issue you with a Tax Registration Form.

Obligation to file a Tax Return

Unless exempted by the Revenue Commissioners from submitting an Income Tax Return annually you are legally obliged to submit a Tax Return for each tax year on/ before the following 31st October i.e. for 2022 tax year the Income Tax Return must be submitted on/before 31st October 2023. You are obliged to file the Income Tax Return whether or not you have been requested to do so by the Revenue Commissioners.

Penalty for late submission

Failure to meet the filing deadline will result in a penalty of 5% of your final tax bill for the year if returned between 1st November and 31st December and a 10% penalty where the Return is more than two months overdue.

Payment of Income Tax

The tax year is the calendar year i.e. tax year 2022 is year ended ***31st December 2022.*** You can use any accounts year ending in the tax year to calculate your taxable income for that year e.g. 31st March, 30th September or 31st December. Tax is paid on a current year basis. You may well ask how I can pay my 2022 tax bill in 2022 if I am using the accounts year to 31st December 2022. The answer is the preliminary tax mechanism.

Preliminary Tax Mechanism

Income tax is paid on a current year basis i.e. in 2022 you make a payment on account of your 2022 income tax liability using one of the following options to avoid penalties on underpayment:

- Pay an amount of 90% or more of the total tax that will eventually be due for 2022, or
- An amount of 100% of the income tax bill for 2021 (ignoring EIIS/BES/Film Relief), or
- 105% of your 2020 liability if paying by Direct Debit.

Example:

In October 2022 John Farmer is filing his 2021 Income Tax Return which has an income tax bill of €5,000. When filing his 2020 Income Tax Return in October 2021 which had a tax bill of €3,000 he made a preliminary tax payment for 2021 of €3,000. In October 2022 John will file his 2021 Tax Return and (a) Pay the balance of his 2021 tax and (b) Make his preliminary tax payment for 2022.

Has he incurred interest on inadequate preliminary tax payment for 2021 tax?

His 2020 income tax liability is €3,000 and he made a preliminary tax payment against this tax bill in October 2019 of €3,000. In order to avoid paying interest on an inadequate payment one of the following conditions must be satisfied:

- €3,000 must be equal to or greater than 90% of his tax bill for 2022
- €3,000 must be equal to or greater than 100% of the previous year's tax liability (2021).
- €5,000 was the 2020 liability and as his preliminary tax payment for 2020 was €5,000.

Therefore the preliminary tax payment was adequate.

Interest on late payment of tax.
The rate of interest on overdue tax is 8% per annum, which contrasts with the rate of interest on overpayments of tax – 4% per annum.

CALCULATING FARM PROFIT

Income tax is not levied on farm income but on farm income minus allowances for all expenses that are incurred wholly and exclusively in carrying out the farming trade. Set out below is a simple farm trading and profit & loss account showing how the accounts profit on the farm enterprise is calculated together with notes which are helpful in under-standing how the accounts profit is converted to taxable profit before claiming special farming and capital tax allowances.

FARM TRADING AND PROFIT & LOSS ACCOUNT

Income	€	€
Sales: Livestock		35,000
Crops		60,000
Milk		75,000
Income Support: DP		20,000
Stock at Year End (Note 1)		80,000
		270,000
Deduct Stock at beginning of year (Note 1)		(60,000)
Gross Profit		210,000
Less Operating Expenses		
Contractor payments	26,000	
Land rent	24,000	
Seed, Feed & Fertiliser	26,400	
Veterinary & Medicines	4,000	
Machinery running costs	8,200	
Family Wages (Note 2)	8,800	
Motor Running costs (Note 3)	4,800	
Commissions & Discounts	1,000	
Farm Insurance	1,600	
Light & Power (Note 4)	3,300	
Telephone & Fax (Note 4)	1,200	
Repairs & Maintenance (Note 5)	8,800	
Office Running Costs	1,100	
Accountancy	800	
Bank interest & charges	18,000	
Sundry Expenses	2,000	
Depreciation: Buildings (Note 6)	10,000	
Farm Equipment: (Note 6)	5,000	
		(155,000)
Accounts Profit		55,000

Note 1 - Valuation of Livestock

For accounts purposes stock is always valued at the lower of cost and market value i.e. it is not the market value of your livestock that is included but the cost value. Cost value may be arrived at as follows:
(a) 60% of the market value of:
(i) cattle bred by you on the farm
(ii) livestock purchased as immature stock, and,
(b) 75% of market value in similar circumstances for sheep/pigs
(c) 75% of market value of harvested crops. Growing crops need not be valued.

Valuation of mature (breeding stock)

For closing stock valuations, where breeding stock mature during the year, they are valued on the first accounting year end after maturity at 60% or 75% of market value as appropriate to the type of stock. This valuation remains unchanged for future accounting year ends subject to the right to reduce to market value if this falls below the valuation already adopted. For tax purposes an animal becomes mature when it starts to reproduce, e.g. a heifer is regarded as attaining maturity when she has had her first calf and a bull or ram when he goes into service.

Example:

A heifer bred and reared on the farm had her first calf in 2020 and her market value at 31st December 2021 is €1,400. Her closing stock tax value in the 2020 accounts will be €1,400 x 60% = €840.

Note 2 - Family Wages

A tax saving may be achieved by the payment of wages to family members. A single individual can earn up to €1,650 (inclusive of earned income credit) free of income tax and the payment is an allowable deduction from the taxable profit of the farm. It is therefore tax free in the hands of the person who receives it, and also it is an allowable deduction from farming profits at the farmer's marginal rate of tax - an income tax saving of €6,000 for a 40% taxpayer and €3,000 for 20% marginal rate taxpayers.

In order to ensure that the deduction will be allowed:

(a) Register for PAYE and operate the PAYE rules - even though no PAYE may be payable on the wages
(b) Have evidence of payment i.e. pay by cheque or bank transfer, not cash
(c) The payment must reflect the commercial contribution of the child's work i.e. the amount you would pay to another person to carry out similar duties.
Under Labour Law a young person between 14 and 15 years of age may be employed for light work provided it does not interfere with their schooling. Young people aged between 15 and 16 may be employed for up to eight hours a day or 37.5 hours per week.
A special PAYE tax credit of €1,650 is not allowed to children employed on a part- time basis nor to the farmers spouse and is only allowed to children of a farmer who are full-time employees in the farming business of their parents and where certain conditions are fulfilled. The conditions are:
(a) PAYE must be operated in respect of the employment
(b) The individual's income from the employment must be at least €4,572.
However the earned income credit maybe available

For tax planning purposes, where a family member is employed full time on the farm, it could make tax planning sense to pay that family member (son/daughter) sufficient to absorb their 20% rate band of €36,800 (2022) provided it is reducing the parents profits which are taxable at 40% i.e. an income tax saving of 20%.

PRSI for family members over 16 years of age

To be certain of the PRSI status of a son/daughter over 16 years of age, you should get a ruling from the Dept. of Social Protection. (Social Welfare Services, telephone 01-6732585 - Scope Section). In general, the cost applicable to a single son or daughter living and working on the farm is nil. This means no PRSI is payable, but the Universal Social Charge (USC) may apply only if over €13,000 p.a. If your son/daughter is married the same treatment may not apply, however, varying treatments exist and the outcome of each case depends on the facts relating to that individual case.

Factors taken into consideration include:

(a) Is there a fixed wage?
(b) Are the working hours fixed?
(c) The existence of a written or implied contract?

Payment of wages to a spouse

The 20% rate band for a married couple where only one of the spouses has an income is €45,800, (2022). However, where both spouses have income, the rate band is increased to €73,600 which is an additional €27,800 or the amount of the spouse's second income, if less. A farmer with sufficient income taxable at 40%, by paying a wage to his wife of up to €27,800 could effect a tax saving of €5,560 (27,800 x 20%). The amount paid must reflect the value of the commercial contribution of the spouses work and can qualify for P.R.S.I. payment as Class S (Self Employed) if in respect of an 'assisting spouse' worker.

Note 3 - Motor Running Costs

The normal allowable tax deduction is two thirds of total motor running costs which includes insurance, motor registration, garage service, maintenance and repairs, diesel, petrol etc. A greater deduction than two thirds is allowable if you can prove that more than two thirds of your travel is in respect of the farming business. On the other hand if it is very obvious that less than two thirds of the travel is for the farming business then Revenue could successfully argue a lower tax deductible amount. Parking fines are not an allowable tax deduction.

Note 4 - Light, Power and Telephone

The normal amount allowed as a tax deduction is two thirds of total payments for light, power and telephone. The other one third is deemed to be for personal use and not allowable as a tax deductible farm expense and where this estimate is excessive it should be reviewed with your Accountant.

Note 5 - Repairs and Maintenance

Buildings and plant & machinery repairs are tax deductible farm expenses, but not the cost of improvements or additions. Many tax cases have been pursued through the courts in endeavouring to distinguish between repairs and improvements. If it is an improvement then it relates to capital expenditure and tax rules provide that no allowance can be claimed for the capital expenditure as a tax deduction in arriving at your profit figure. Such expenditure is land reclamation, farm buildings, holding yards, roadways, machinery, plant and motor vehicles etc. The method by which an allowance can be claimed for this expenditure is set out later under **Capital Expenditure.**

Note 6 - Depreciation

The figure for depreciation on the profit & loss account represents the charge to the business in that year for the reduction in the value of the fixed capital assets that are employed in the running of the business. For accounting purposes it is felt that a tractor generally reduces in value by 20% per annum. This means a tractor purchased for €50,000 is deemed to reduce in value by €10,000 i.e. at the end of the year the tractor is worth €40,000. The depreciation charge is an estimate of the amount to be written off in the year to reflect the reduction in the value of the asset. This figure is not a tax deductible farm expense as set out above in the tax rules provide that no allowance can be claimed for capital expenditure as a tax deduction in arriving at your profit figure. The method by which an allowance can be claimed is set out later under **Capital Expenditure.**

Carbon Tax Deduction

In calculating farm profits, a double deduction from profits can be made for that increase in farm diesel which came into effect on May 1st 2013.

FARM ACCOUNTS PROFIT VERSUS TAXABLE PROFIT

Refer to the Farm Trading and Profit & Loss Account set out earlier. The accounts show a profit for the farm enterprise of €55,000 which is now adjusted for the items set out at Notes 1 to 6 above.

FARM ACCOUNTS PROFIT		€55,000
Disallowed – add to profit		
Motor running costs (Note 3) -	1/3 x €4,800 =	€1,600
Light & Power (Note 4) -	1/3 x €3,300 =	€1,100
Telephone & Fax (Note 4) -	1/3 x €1,200 =	€400
Depreciation		€15,000
Adjusted profit before special farming allowances		**€73,100**

SPECIAL FARMING RELIEFS

There are a number of farming reliefs which were negotiated by the IFA and can impact on the level of the adjusted profit which is eventually taxable.

These reliefs are:

- Standard Stock Relief
- Young Trained Farmer Stock Relief
- Registered Farm Partnership Stock Relief
- Compulsory Disposal Stock Relief
- Compulsory Disposal Averaging
- Averaging of Farm Profits

STANDARD STOCK RELIEF

Where the value of trading stock at the accounts year end exceeds the value of stock at the opening date, a farmer can receive a deduction from taxable farming profits by claiming stock relief as follows: Subtract the value of opening stocks valued at cost price from the value of closing stocks valued at cost price and multiply the difference by 25%.

Example:

In the farm trading profit & loss account set out earlier stock levels increased from €60,000 at the beginning of the year to €80,000 at the end of the year.

Closing stock valued at cost price -	€80,000
Opening stock valued at cost price -	€60,000
Increase in value of stock held -	€20,000

The stock relief allowable as a deduction against the farming profit is

€20,000 x 25% = €5,000.

Points of note on Stock Relief

- Stock Relief cannot be claimed to create or increase a loss.
- Losses or excess capital allowances being carried forward from previous years die if stock relief is claimed.
- Stock Relief is not available in the year in which a farmer ceases to farm.
- Stock Relief will be available until 31st December 2024.

YOUNG TRAINED FARMER STOCK RELIEF

The Young Trained Farmer Stock Relief is available to young qualifying farmers for the tax year in which the individual begins farming and for the following 3 tax years. The entry of a Young Trained Farmer into his farming trade should be examined prior to commencement as there are special provisions applying to the value of opening stock which is considered to be realistic relative to the enterprise being carried on. If the Tax Inspector feels that the opening stock value is not realistic he is entitled to treat the farmer as having trading stock of such value as appears to him to be reasonable and just. The relief is calculated on the same basis as the standard stock relief by substituting 100% for 25%and is available up to 31st December 2022. In the previous example on standard stock relief showing an increase in stock of €20,000, the Young Qualifying Trained Farmer's stock relief would be €20,000 x 100% = €20,000. The cash benefit of claiming the 100% relief is limited to a tax saving of €40,000 in any one year and €70,000 over the 4 years of the scheme. **Note that from 1st January 2019 this €70,000 ceiling aggregates with Young Trained Farmer stamp duty relief and the Succession Registered Farm Partnership tax credit.**

Who is a Young Qualifying Trained Farmer?

- An individual who commenced farming in the tax year in which the claim is made, and,
- Is under 35 years of age at the start of the year, and meets the specified agricultural training criteria. (see Stamp Duty – Transfer to Young Trained Farmers), and,
- To qualify for the 100% stock relief the Young Trained Farmer is required to submit, or to have submitted a business plan to Teagasc or the Minister for Agriculture, Food and the Marine before the tax return filing deadline of the relevant accounts.

REGISTERED FARM PARTNERSHIP STOCK RELIEF

An enhanced 50% Stock Relief (100% for Qualifying Young Trained Farmers) is available to farmers in a Registered Farm Partnership and is subject to a total ceiling of €15,000 tax saved over the 3 year qualifying period up to 31st December 2022.

COMPULSORY DISPOSAL STOCK RELIEF

Up to 13th March 2008 it was a condition of this relief that all livestock forming part of the trading stock of the farming enterprise must be compulsorily disposed of with the exception of where the compulsory disposal referred to the eradication or control of brucellosis. With effect from 13th March 2008 this relief also applies where part of a livestock herd is disposed of under qualifying statutory disease eradication provisions. Where the receipts from the compulsory disposal of livestock are reinvested in livestock, the farmer may elect to claim stock relief equal to the difference between the amount of compensation received and the opening stock value of the stock disposed of. This figure is called the "excess". There is a four year reinvestment period and provided the full proceeds of the compulsory disposal i.e. compensation and sales proceeds, are reinvested within the four years then 100% of the "excess" may be claimed by way of stock relief. Where the full proceeds are not reinvested the stock relief is then reduced proportionately. Prior to 12th March 2008, in a case where two herd numbers existed e.g. both spouses having a herd number, and one herd was depopulated, the reliefs as set out above were not available where a partnership account was prepared for tax purposes as the Revenue deemed it not to be a total depopulation of the herd. This provision also applied to Compulsory Disposal Averaging.

COMPULSORY DISPOSAL AVERAGING

The Special Compulsory Disposal Averaging Relief is available under the same conditions as the Compulsory Disposal Stock Relief above.

The Relief

The farmer may elect to

(a) have the profits excluded from his taxable income in the year in which the disposal arises and to have the profits taxed in four equal instalments in each of the four following tax years, or
(b) have the profit treated as arising in equal instalments in the year in which the disposal actually arose, and the following three years.

AVERAGING OF FARMING PROFITS

Because farming incomes can fluctuate from year to year depending on weather, yield, market conditions etc., in one year a farmer could have a large profit being subjected to the 40% top income tax rate while in the next year having a loss or a small profit resulting in no tax. IFA negotiated the introduction of an Income Averaging system which gave the farmer the option of adding his farming profits for three years together and dividing by 3 in order to arrive at an averaged income for tax purposes.

In January 2015 the averaging Period was increased to 5 years. You must be at least four years farming before you can opt into the Income Averaging system, and a farmer is obliged to remain in the system for a minimum of five years.

Example:

John Farmer has been farming for 5 years and wishes to opt for income averaging. His profits are as follows:

Profit 31st December	Year 1	€30,000
	Year 2	€40,000
	Year 3	€50,000
	Year 4	€60,000
	Year 5	€70,000
Total profits for 5 years		€250,000

The average for the 5 years is €50,000.
This results in year 5 taxable profit of €70,000 being reduced to €50,000.
Consider the position if the profits fall back to €30,000 in year 6.

Profit 31st December	Year 2	€40,000
	Year 3	€50,000
	Year 4	€60,000
	Year 5	€70,000
	Year 6	€30,000
Total Profits for 5 years		€250,000

Average for 5 years is €50,000
The taxable profit for year 6 of €30,000 has been increased to a taxable profit of €50,000.

When entering Income Averaging for the first time be aware that tax benefits will arise where profits are increasing but these benefits will be clawed-back when profits are falling.

Special one year opt out

Following IFA representations and in recognition of the negative cash flow impact of income averaging where profits are falling, from 2016 a farmer may opt to be taxed on the actual profit in the low income year rather than the averaged profit. The tax saved is payable in equal instalments over the following four years. The opt out can be exercised only once in a five year period.

Income averaging was not available to a farmer if either he or his spouse, by themselves or in partnership with others, carry on another self-employed business or either he or his spouse is a director, employee or office holder of a trading company, to own or can exercise control over more than 25% of the ordinary share capital of the company.

This restriction is removed with effect 1st January 2019.

Adjustments to Averaging allowing for an opt out-
Income averaging is a recognition that income in farming is volatile and the annual tax liability can vary significantly. A new opt out facility once every five years allows farmers to pay tax on the basis of the actual income as against the average income.
The additional liability is then paid in equal instalments over the following four years.

Points of note on Income Averaging

- Full/Part-time PAYE employment is ignored regardless of earnings level in determining eligibility for Income Averaging.
- Where profits are rising, Income Averaging yields an immediate benefit.
- Where profits are falling, the taxable profit resulting from Income Averaging will be higher than it would otherwise be if averaging was not being availed of and there is a one in five Year opt out provision to minimise this impact.
- There are special transitional rules where a farmer wishes to opt out of income averaging for the medium term.
- Opting out of averaging for the medium term can result in additional tax payable because the Tax Inspector has the right to review previous years averaged taxable profits to actual profit.
- Stock Relief - Profits for averaging purposes are the profits after deduction of stock relief i.e. stock relief is treated in a similar manner to other trading expenses such as fertiliser, feeds, sprays etc.
- Capital Allowances - It is the farming profit prior to deduction of capital allowances that is averaged.

Income Averaging and Registered Farm Partnerships
A farmer availing of income averaging and entering into a Registered Farm Partnership can continue averaging farm profits as if he/she had continued farming as a sole trader. There is no deemed cessation of trading as a sole trader or a fresh commencement in the partnership.

CAPITAL ALLOWANCES

Revenue expenditure is identified with the direct costs or inputs such as seeds, labour, feedstuffs, haulage, veterinary fees, AI, rent etc. incurred in developing produce to the point of sale. A Revenue expense is allowed fully as a tax deduction in the year incurred.

Capital expenditure on the other hand is incurred in providing assets which are necessary in carrying out the farming operation but do not themselves form part of the finished product when it is sold e.g. farm buildings, motor car, tractor, farm implements, yards, roadways. An allowance for capital expenditure as a deduction against trading profits is not given in the normal manner by deducting the amounts paid from profits in the year in which the money is spent. The capital expenditure is written off on a straight line basis over a number of years as follows:

	Expenditure Incurred 04/12/2002 onwards
Plant & Machinery	12.5% per year
Farm Buildings & land improvement	15% per year
Motor Vehicles	12.5% per year
Energy Efficient Equipment (from 2017)	100% year one

Milk Quota - Capital Allowances

Capital allowances were available to farmers for expenditure incurred on or after 6th April 2000 on the purchase of any qualifying milk quota. The rate of the allowance was 15% per year for six years and 10% in the 7th year.

Unused Milk Quota – Capital Allowances
Resulting from the abolition of milk quotas in 2015 Farmers who purchased Milk Quota in the previous 7 years may have valuable unused Capital Allowances available against subsequent income tax bills.

Capital Gains Tax – Loss on Milk Quota
Resulting from the abolition of Milk Quotas in 2015, Farmers who purchased Milk Quota prior to the 6th April 2000 can create a Capital Gains Tax loss for set-off against Capital Gains in 2015 or subsequent tax years.

Capital Allowances - Motor Vehicles

1. Cars purchased prior to 1st July 2008
The calculations are based on the value of the car at the time of purchase, subject to a ceiling of €24,000.

Example:	
Capital Allowances on a Car	
Cost	€28,000
Restricted to €24,000	€24,000
Allowance @ 12.5% (12.5% of €24,000)	€3,000
Disallow 1/3 x €3,000 for private use	(€1,000)
Capital allowance for year	€2,000

2. Cars purchased on or after 1st July 2008
In an effort to promote the use of cleaner low emission cars, Vehicle Registration Tax (VRT), Motor Tax and Income Tax capital allowances on cars are now linked to C02 emissions. The C02 emissions of a car replaces engine size and are graduated as one moves up the C02 bands, as follows:

C02 EMISSIONS PER KILOMETRE	
Band A	Less than 120 grams
Band B	Between 121 and 140 grams
Band C	Between141 and 155 grams
Band D	Between 156 and 170 grams
Band E	Between 171 and 190 grams
Band F	Between 191 and 225 grams
Band G	More than 225 grams

Cars registered before 2008 (i.e.) cars in the motor tax system before 2008 continue to be taxed under the pre 2008 system related to engine size (cc).

CALCULATING THE MOTOR CAR CAPITAL ALLOWANCES

Categories A, B and C (emission band g/km 0-155)

For vehicles in bands A, B and C the allowable cost for capital allowances purposes is €24,000 irrespective of actual cost.
John Farmer purchases a car with a carbon emissions level of 130g/km (a category B car) for €20,000.

John Farmer can claim capital allowances based on a cost of €24,000 even though he paid €20,000 for the car.

Categories D and E (emission band g/km 156-190)

For vehicles in bands D and E the allowable cost for capital allowances purposes is: Where the retail price of the vehicle is less than or equal to €24,000, 50% of that price or Where the cost is greater than €24,000, 50% of €24,000.

Mary Farmer purchases a business car with a carbon emissions level of 160g/km (a category D car) for €36,000. Capital allowances are claimable by Mary but the amount on which the allowances are available is restricted to €12,000 i.e. 50% of€24,000.

Categories F and G (emission band g/km 190+)

For vehicles in bands F and G no capital allowances are available.
A full guide to individual motor vehicles and their CO2 emission status is available on the Society of Irish Motor Industries website at www.simi.ie
Budget 2018 introduced a zero rate BIK for Electric Vehicles **– Budget 2019 extended this and introduced a cap of €50,000 on the original market value of the vehicle.**

Capital Allowances Energy Efficient Equipment

Accelerated Capital Allowances Scheme
Accelerated capital allowances will be available to sole traders from 1/1/2017. This will allow a 100% capital allowance in Year 1 in investment in energy efficient equipment as listed on the SEAI (Sustainable Energy Authority of Ireland's website). **Accelerated capital allowances for gas propelled vehicles and refueling equipment allows 100% wear and tear allowance in year one. Available from 1st January 2019 – 31st December 2024.**

Acceleration of Wear & Tear Allowances for farm safety equipment scheme

The new scheme will allow for accelerated capital allowances of 50% per annum over 2 years for the equipment outlined below:

- Chemical Storage Cabinets
- Animal Anti Backing Gates for use in cattle crush/race
- Hydraulic linkage arms mounted tractor jacking systems
- Big Bag (equal to or greater than 500kg) lifter with/without integral bag cutting system.
- Quick hitch mechanism for rear & front three point linkages to enable hitching of implements without need to descend from tractor
- Provision of access lift, hoist or integrate ramp to farm vehicle including modified entry when required.
- Wheelchair restraints
- Wheelchair docking station
- Modified controls to enable full hand operation of a farm vehicle.
- Modified farm vehicle/machinery to enable control by hand or foot
- Hydraulically located lower three point linkage arms.
- Modified seating to enable operation a farm vehicle.

The total equipment cost is €5 million. The farm vehicle can be:

- Agricultural Tractor
- Agricultural Self Propelled machine
- All-terrain vehicle
- Utility Terrain Vehicle

TAX EFFICIENT FARM ENTERPRISES

Race Horses

Horse breeding is a taxable activity in the same way as any other form of livestock farming; however when a horse is transferred to a racing stable the winnings or sale proceeds are not taxable, but the costs incurred in training and racing are not tax allowable. This treatment does not apply to race horse trainers.

Forestry

Income, including the grants and premiums, from forestry carried out in the State which is managed on a commercial basis are exempt from income tax but not from PRSI or the Universal Social Charge (USC). Up to and including the tax year 2016 (discontinued for the 2017 tax year and onwards) where total income, including income from forestry, exceeds €125,000 and exempt income plus certain tax allowances exceeds €80,000, part of the forestry income can become taxable. The establishment and maintenance costs are not allowed as a deduction against other income. The sale of growing timber is also exempt from capital gains tax but not the land on which it grows. Forestry is also eligible for Agricultural Relief in calculating Gift and Inheritance Tax.

Leasing of Farm Land

Up to and including the 2014 tax year, where a person aged 40 years or over, or permanently incapacitated by reasons of mental or physical infirmity, leased his/her farm land for a period of 5 years or more, some or all of that income was exempt from income tax as follows:

- For leases of 5 years and less than 7 years - an annual exemption of €12,000 p.a.
- For leases 7 years and less than 10 years the annual exemption is €15,000 p.a.
- For leases of 10 years and over the annual exemption is €20,000 p.a.

From 1st January 2015 the eligibility criteria was amended by removing both the lower age threshold of 40 years of age and reference to incapacitated persons. And the tax exempt amounts were Increased as follows:

For leases of 5 years and less than 7 years	-	€18,000
For leases of 7 years and less than 10 years	-	€22,500
For leases of 10 years and less than 15 years	-	€30,000
For leases of 15 years and over	-	€40,000

- Where the lease includes land and EU Direct Payment Entitlement, the rental income attributable to the EU Direct Farm Payment also qualifies for the relief, subject to the appropriate ceiling.

The conditions applying are:

- The lease must be based on a formal lease document.
- The land must be leased to an individual/s who are unconnected with the lessor and who use the land for the purposes of farming.
- The income of a husband and wife is treated separately whether they are jointly assessed or not.
- A qualifying lease to a Limited Company will entitle the lessor to the Income Tax exemption provided all qualifying conditions are met.

There are anti-avoidance provisions to prevent cross letting arrangements.

TAX EFFICIENT NON-FARM ENTERPRISES

Childcare Services

An income tax exemption applies to income derived from the provision of childcare services provided such income in the calendar year does not exceed €15,000 gross. Where the income exceeds €15,000, the entire amount is taxable as self-employed income. In determining whether the income level exceeds €15,000, no deductions of any kind are allowed. The childcare service must be provided in the service providers own home and the service cannot be provided to more than three children at any time. **The provider must be registered with the Revenue Commissioners as self- employed and have notified the HSE.**

Five Year Tax Exemption for Start-Up Companies

Companies commencing trading up to 31st December 2026 are exempt from tax, including Capital Gains Tax, in each of the first five years to the extent that their tax liability in the year does not exceed €40,000 with its implementation subject to compliance with EU Rules of State Aid and EU Ratification. The value of the tax exemption is linked to the amount of Employers PRSI paid by the company. The exemption does not apply to the following activities:

- A trade or part of a trade previously carried on by another person to which the company has succeeded.
- Land development, mining and petroleum activities.
- Companies providing certain professional services.
- Activities in the fisheries and aqua culture sectors.
- Primary production of agricultural products.
- Processing and marketing of agricultural products.
- Export-related activities.
- Where the trade is contingent on the use of domestic rather than imported goods.
- Activities in the coal sector.
- Road-freight transport operations.
- Undertakings in difficulty.

Rent a Room Relief

Where an individual rents a room/rooms in their principal private residence and the gross income received, including sums arising for food, laundry or other similar goods and services, does not exceed €14,000 in the 2017 tax year, this income is exempt from income tax. Where the income exceeds €14,000 the entire amount is taxable. This income is not liable to PRSI but it must be included on an individual's Annual Income Tax Return. The exemption does not apply where a child pays rent to a parent. **The exemption will not apply if the letting does not exceed 28 consecutive days with the exception of student lettings and work place lettings.**

Start Your Own Business Relief

This income tax relief is available to individuals who have been continuously unemployed for more than 12 months and who set up a new business. The principal features are as follows:

- It must be a new business and excludes successions to a trade previously carried on by another person.
- The new business must be set up in the period 25th October 2013 to 31st December 2018. The maximum Income Tax saving is capped at €40,000 per annum. The relief covers the first 2 years of the new business.
- The person commencing the new business must have been continuously unemployed for a 12 month period immediately preceding the commencement of the new business or was in receipt of Jobseekers allowance for the same period or a one-parent family credit.

Because the relief does not apply to succession to a trade carried on by another person this relief will have little if any relevance to young Farmers succeeding to the Family Farm Business but would have application to the setting up of other on-farm businesses.

PERSONAL ALLOWANCES - TAX DEDUCTIBLE AT 40%

There are specified allowances which may be claimed euro for euro against your taxable income which can therefore yield a 40% tax saving for a higher rate tax payer. The benefit for the standard (20%) tax payer is 20%. These allowances are as follows:

- Pension Payments
- Permanent Health Insurance
- Certain Nursing Home Expenses
- Incapacitated Persons Special Carer's Allowance
- Interest on loan to a Registered Farm Partnership
- Life Assurance Policies
- Employment and Investment Incentive Scheme (EIIS) (formerly BES Relief)
- Deeds of Covenant

High income earners with incomes in excess of €125,000 per annum are restricted in the amount of property based and other tax reliefs they can claim. In calculating the income of €125,000, income otherwise exempt from income tax is included for the purposes of this calculation. The purpose of this limitation of reliefs and income tax exemptions is to ensure that income tax allowances and exemptions cannot be used by high income earners to reduce their tax liability to nil. Forestry (from 2016) and EIIS are excluded from this restriction.

Pension Payments

Payments to an approved Personal Pension Scheme, subject to the percentage ceilings as set out below, are fully allowable against a farmers taxable farm profits from his farming business. Taxable profit does not include rental income, deposit interest etc.

Pension Contribution Tax Relief Limits

AGE	PERCENTAGE OF EARNED TAXABLE INCOME *
Under 30 years of age	15%
30 and under 40 years of age	20%
40 and under 50 years of age	25%
50 and under 55 years of age	30%
55 and under 60 years of age	35%
60 years and over	40%

* Subject to an earnings ceiling of €115,000.

In addition to the earnings ceiling, there is an umbrella tax restriction to disincentifise pensions funding in excess of €2m.

Permanent Health Insurance

Premium payments to a Health Insurance Scheme which provides regular income in the event of sickness or disability are fully allowable against tax. The premia being paid must not exceed 10% of current income and all receipts from a Permanent Health Insurance Plan are taxable, regardless of whether or not tax relief was claimed on premiums paid.

Certain Nursing Home Expenses

Where an individual has defrayed health expenses on healthcare in relation to maintenance or treatment in a Nursing Home, and where there is 24 hour nursing care on-site, there is a deduction for these expenses against total income available to that individual. It would appear that relief for such expenses is only available where the treatment or maintenance in the Nursing Home is necessarily incurred in connection with the services of a medical practitioner or in connection with diagnostic procedures. In other words, the availability of relief for expenses on Nursing Home maintenance where the maintenance is not medically required might be in doubt. However, it is understood that in practice the only question for availability of relief is whether the 24 Hours Nursing Home Cover on-site is available.

Contributions by the individual in defraying Nursing Home fees under the "fair deal" scheme are to be treated as health expenses qualifying for relief, however, the law would seem to indicate the relief is limited to the standard 20% rate but it is understood, in practice, relief at the marginal rate may be available.

If incurring Nursing Home expenses check out the tax position prior to incurring the expenditure to enable you secure the best tax deal.

Incapacitated Persons Special Carer's Allowance

This allowance of up to €75,000 is claimable where the taxpayer employs a person to take care of a family member who is totally incapacitated, owing to old age or infirmity.

Interest on Loan's to Registered Farm Partnerships

Relief is given to individuals for interest on loans applied in purchasing a share in or lending money to a registered farm partnership provided the money is used wholly and exclusively for the purposes of the farming trade carried on by the partnership and in which the taxpayer is a partner.

Deeds of Covenant

If you pay tax at the higher rate, you may reduce your tax liability and increase the disposable income of the person to whom you are covenanting the income. In addition, if the covenantee pays tax at a lower rate or is exempt from tax, a tax advantage may be gained. For a Deed of Covenant to qualify for tax relief it must be capable of running for a period in excess of six years.

As a general rule there is no tax relief on Covenants to children. Tax relief is available on covenants to:

(i) Persons who are permanently incapacitated
(ii) A permanently incapacitated minor child if paid by a person other than the parent
(iii) Persons who are aged 65 years or over
(iv) A University or College for the purposes of research or the teaching of the natural sciences, and
(v) Certain bodies established for the promotion of human rights.

Tax allowance on all of the above covenants will be restricted to 5% of the covenantor's total income, with the exception of covenants in favour of permanently incapacitated persons where unrestricted relief is available.

Life Assurance Policies

In general tax relief is not available for life assurance premiums but limited relief is available for certain policies that are stand alone or can be included in a personal pension contract. The relief is limited to 5% of taxable profits but, in the case of an individual paying pension contributions the overall pension premium limits covers the combined payments. A restriction to tax allowability is that this policy is non assignable e.g. it cannot be assigned to a bank/lending institution as security against borrowings.

Employment & Investment Incentive Scheme
(formerly Business Expansion Scheme Relief (BES)

Employment & Investment Incentive Scheme (EII) formerly known as BES Relief, is a euro for euro tax relief for investment in certain types of companies. The maximum amount which qualifies for the relief in any one year is €150,000 and the investment in qualifying shares between 15th October 2013 and 1st January 2017 will be disregarded in applying the High Earners Restriction.

The Employment & Investment Incentive Scheme (EII) differs from BES in that the period for which shares have to be held is 4 years and the maximum rate of tax relief for subscriptions for eligible shares has been reduced from 40% to 30% in recognition of the reduced holding period. However, a further 10% of tax relief may be available at the end of the holding period provided the company concerned has increased its number of employees since the investment was made, or the company has increased its expenditure on research and development.

A restriction on investing in your own company applies from November 2017 **when** you hold ordinary shares.

However since Budget 2019 it is possible in certain circumstances for friends and family to invest via the new start- up Capital Incentive (SCI).

INVESTING IN TAX DESIGNATED PROPERTY

Property tax reliefs are subject to a 5% universal surcharge in certain circumstances. The surcharge applies to individuals with gross incomes in excess of €100,000 at a rate of 5% on the amount of the income sheltered by property reliefs in a given year. Residential owner-occupier relief is unaffected by this surcharge.

High income earners with incomes in excess of €125,000 per annum are restricted in the amount of property based and other tax reliefs they can claim. In calculating the income of €125,000, income otherwise exempt is included but with effect from the 2016 tax year Forestry income is disregarded for the purpose of this calculation.

The purpose of this limitation of reliefs and income tax exemptions is to ensure that income tax allowances and exemptions cannot be used by high income earners to reduce their tax liability to nil.

Accelerated Capital Allowances

Investors in certain accelerated capital allowances schemes will no longer be able to use any capital allowances beyond the tax life of the particular scheme where that tax life ends after 1st January 2017. Where the tax life of a scheme has ended before 1st January 2015 no carry forward of allowances into 2016 will be allowed.

Need for Professional Advice

If you are an existing investor in these properties or you are contemplating investing, seek professional advice as the mechanics of the "revised" rules, regulations and restrictions attaching to property reliefs are now complex. Investors clearly need to ensure that their scheme satisfies the required conditions and also to have crystal clear clarification and appropriate documentary evidence as to the particular tax incentive.

From 7th April 2009 to 31st December 2016 the tax deduction for interest on monies borrowed for purchase, improvement or repair of rented residential premises was restricted to 75% of the amount which would otherwise have been deductible.
For 2017 the allowable deduction was 80% and set to increase by 5% per Annum thereafter until the 100% deduction has been restored. However, Budget 2019 announced that 100% of the interest is deductible with effect from 1st January 2019.

NEW PROPERTY INCENTIVE TAX RELIEF - LIVING CITY INITIATIVE

This is a tax relief to incentivize the regeneration of dilapidated houses exclusively for owner-occupied residential purposes and also for the refurbishment of certain commercial properties. It applies to houses previously constructed prior to 1915 in specific streets in Limerick, Waterford, Cork, Galway, Kilkenny and Dublin. From 2017, in order to encourage an increase in take up, the scheme is being extended to landlords, and for residential applicants, the removal of the maximum floor size restrictions together with a reduction in the minimum amount of expenditure needed to qualify and also the requirement that the Property must have been previously used as a dwelling has been removed.

PRE-LETTING EXPENSES –RENTED RESIDENTIAL PROPERTY

A deduction is available for pre-letting expenses of a revenue nature incurred on a property that has been vacant for a period of 12 months or more. The expenditure must be incurred within the 12 month period before it is let as a rented residential premises.
A cap on allowable expenses of €5,000 per property will apply, and the relief will be subject to clawback if the property is withdrawn from the rental market within four years. The relief will be available for qualifying expenses incurred up to the end of 2024.

FARM SUCCESSION INCOME TAX CREDIT

From the 2017 tax year an Income Tax credit of up to €5,000 p.a. for five years will be available where the primary land owning partner of an existing registered farm partnership (RFP) applies to the Minister for Agriculture to enter the RFP on the Register of "Succession Farm Partnerships" (RSFP). There are therefore two main qualifying events in order to secure the "Succession Tax Credit" i.e.

1. There must be an existing qualifying registered farm partnership (RFP), and,
2. The existing qualifying RFP satisfies the qualifying conditions to be a RSFP.

Registered Farm Partnership (RFP) qualifying conditions

The principal qualifying conditions to be a registered farm partnership (RFP), are, as follows:-

- The partners enter into a written farm partnership agreement, which,
- Complies with the 1890 Partnership Act and identifies the partners, their shares in the partnership, the farmland farmed by the partnership and how the partnership is to operate, and,
- Consists of at least two partners and not more than ten partners, and,
- Are committed to operating the partnership for at least five years, where,
- No partner will be a non-active partner i.e. each partner spends, individually, more than ten hours on average per week engaged in the activities of the partnership, and,
- The primary or precedent partner must possess a herd number immediately prior to entering with the partnership, and,
- The farm partnership is a RFP appearing on the Department of Agriculture Register of Farm Partnerships, where,

- At least one member of the partnership has engaged in farming at least three hectares of useable farmland for at least two years prior to the formation of the partnership and other than this partner
- At least one of the other partners satisfies the farming conditions set out in the previous point or has an approved appropriate qualification and under the terms of the Partnership Agreement holds an entitlement to at least 20% of the partnership profits, and,
- None of the partners have an interest in any other farm assets (other than an excluded farm asset) outside of the farm partnership or is a director or shareholder in a company which is directly or indirectly a partner in a farm partnership.

Farmland owned or leased by a partner but licensed to the farm partnership is disregarded as an interest in an asset outside of the farm partnership. "Excluded farm asset" means farmland or livestock or machinery used for any of the following farming activities where such activity is excluded, by the terms of the partnership agreement from that partnership:
a) Pig Farming;
b) Poultry Farming;
c) Mushroom Farming;
d) Forestry;
e) Bloodstock Farming;
f) Intensive Horticultural Cropping;
g) On-Farm Milk Processing, other than milking and storage of milk;
h) Generation of fuel or electricity;

Registered Succession Farm Partnership (RSFP) qualifying conditions

In addition to satisfying the qualifying conditions to be a registered farm partnership (RFP) the supplementary conditions to qualify as an RSFP are:

- There must be at least one "farmer partner" who owns usable farmland of at least three hectares which they have farmed for at least two years immediately preceding the date of the formation of the RFP,

- Other than the "farmer partner", each other partner must be under forty years of age and possess the required agricultural training/qualifications, and,
- The "farmer partner" will have received approval for the business plan of the RFP from the Minister for Agriculture prior to applying for RSFP status, and,
- The "farmer partner" enters into an agreement with one or more of the other partners to transfer or sell at least 80% of the farm partnership assets to them during the period beginning three years after and ending ten years after the date of application for RSFP status, and,
- The terms of the RSFP Agreement includes
    - The farm assets of the partnership at the date of application for RSFP status
    - Any conditions relating to the sale/transfer
    - The year in which the proposed transfer may take place
    - Other matters e.g. Rights of Residence etc.
- Where the farm assets referred to are jointly owned, the RSFP cannot be effected without the full consent of the other joint owner/s

Relaxation of Non-Active Partner Rule

The "non-active partner" exclusion rule may be set aside where the farmer wishes to include the spouse or civil partner of a qualifying successor partner as a 'non-active partner' in the RSFP and transfer to them jointly. The "non-active partner" rule is also relaxed where prior to the formation of the RSFP a person jointly farmed the lands which are now to be transferred under the RSFP and will now be a non-active partner.

The Succession Tax Credit of up to €5,000 p.a.

The principal points relating to the "Succession Tax Credit" are as follows:

- The Income Tax credit available is up to €5,000 p.a. in the tax year in which the partnership is registered as a RSFP and the four tax years immediately following i.e. for five years in total.
- The tax credit is reduced where the profits of the partnership are below the level to utilise the full €5,000 credit.
- The available credit is divided between the partners in proportion to their partnership profit sharing ratio but will not be paid after the successor/s reaches 40 years of age at the commencement of that year.

Example:

Farmer John and successor Mary are partners in a RFP which was registered as a RSFP in October 2017. Mary's date of birth is 12th January 1981 so she will be 40 years of age on 12th January 2021.

2018 – Mary aged 37- Succession Tax Credit Payable
2019 – Mary, aged 38 – Succession Tax Credit payable.
2020 – Mary aged 39 years of age at the commencement of 2019 – Succession Tax Credit payable
2021 – Mary was not aged 40 at the commencement of 2021 – Succession Tax Credit payable.

The Succession Tax Credit is available from 2018 onwards.
The "Succession Tax Credit" is therefore only available for four years in this example.
Once the farm is transferred the full credit is no longer available

Clawback of Credits

Succession Tax Credits received will be clawed back in the following circumstances

- If the transfer is not effected in accordance with the agreement then the tax credits claimed are clawed back from:
    - The "farmer", if the "farmer" was unwilling to proceed,
    - The successor, if the successor was unwilling to proceed,
    - Both from the "farmer" and the 'successor' in proportion to the tax credits claimed, if they were unwilling to proceed by mutual consent.

PERSONAL TAX CREDITS AND RELIEFS – TAX DEDUCTIBLE AT 20% RATE

	2022	
	CREDIT	TAX FREE
Single Person	€1,700	€8,500
Married Couple/registered civil partnership	€3,400	€17,000
Single Person with dependent children	€3,400	€17,000
WIDOWED PERSON		
Without dependent children	€2,240	€11,200
Widowed person (in year of bereavement)	€3,600	€18,000
ONE PARENT FAMILY		
Widowed person (except in year of bereavement)	€1,650	€8,250
Other person (Deserted, Separated or Unmarried)	€1,650	€8,250
WIDOWED PARENT		
First Year After Bereavement	€3,600	€18,000
Second Year After Bereavement	€3,150	€15,750
Third Year After Bereavement	€2,700	€13,500
Fourth Year After Bereavement	€2,250	€11,250
Fifth Year After Bereavement	€1.800	€9,000
Home Carer's Credit – Max.	€1,600	€8,000
Employee Tax Credit	€1,700	€8,500
Earned Income Credit	€1,700	€8,500
AGE CREDIT		
Single/Widowed	€245	€1,225
Married	€490	€2,450
Fishers Tax Credit	€1,270	€6,350
INCAPACITATED CHILD CREDIT	€3,300	€16,500
DEPENDENT RELATIVE CREDIT	€70	€350
(INCOME LIMIT) (2017) (€13,837)		
BLIND CREDIT		
Single Person	€1,650	€8,250
Both spouses blind	€3,300	€16,500

The personal tax credit and relief system equalises the value of tax allowances to all taxpayers. Accordingly, every €1,000 of a personal tax allowance is now equivalent to a tax credit of €200 (i.e. €1,000 at 20%) for each taxpayer irrespective of whether they are taxable at 20% or 40%. The current level of basic tax credit for a single person is €1,700 allowing them to earn €8,500 tax free (€17,000 for a married couple). For a farmer with off-farm PAYE income in excess of €8,500 an additional employee tax credit of €1,700 (single) €3,400 (married) may be claimed enabling tax free earnings of €17,000 for a single person (€34,000 for a married couple). An Earned Income Tax **Credit of up to €1,700 (2022) is available to self employed taxpayers.**

Set out below are the tax credits available in 2021 which will yield a 20% tax saving.

Health/Medical Expenses

Un-reimbursed health/medical/dental expenses, including certain Nursing Home expenses (see below) incurred by the taxpayer in respect of themselves, their spouse and their dependents (including dependent relatives) may be claimed at the standard rate against taxable income.

Tax deductible medical **expenses at the 20% rate** are restricted to the cost of maintenance or treatment in a hospital or other location to such expenses where necessarily incurred in connection with:
(1) the services of a medical practitioner or
(2) diagnostic procedures carried out on the advice of a medical practitioner.

It is no longer necessary for such treatment to be given in a hospital for the treatment expenses to qualify as tax deductible health expenses.

There is no requirement that persons are related to each other in order to claim relief for medical expenses. Tax relief is not available for any expenditure that has been or will be reimbursed by VHI, BUPA, VIVAS Health, HSE, or where a compensation payment is made or will be made.

Health Expenses

Health expenses include the following: Services of a practitioner, drugs and medicines, hearing aids, physiotherapy or similar treatment, wheelchair/wheelchair lift, orthopedic bed/chair, home nursing/ special nursing, kidney patient's expenses including a mileage allowance where the patient attends hospital for dialysis (For home dialysis patients tax relief is allowed for electricity, laundry, telephone and travel to and from the hospital) maternity care, child oncology patients, educational psychological assessments and speech and language therapy for children, Invitro fertilization, glucometer machine for a diabetic, gluten free food for coeliacs, nursing care and certain payments to nursing homes for dependent relatives. (See below).

Certain Nursing Home expenses claimable at the 40% tax rate

Where an individual has defrayed health expenses on healthcare in relation to maintenance or treatment in a Nursing Home, and where there is 24 hour nursing care on-site, there is a deduction for these expenses against total income available to that individual. It would appear that relief for such expenses is only available where the treatment or maintenance in the Nursing Home is necessarily incurred in connection with the services of a medical practitioner or in connection with diagnostic procedures. In other words, the availability of relief for expenses on Nursing Home maintenance where the maintenance is not medically required might be in doubt. However, it is understood that in practice the only question for availability of relief would be whether the 24 Hours Nursing Home Cover on-site is available.

Contributions by the individual in defraying Nursing Home fees under the "fair deal" scheme are to be treated as health expenses qualifying for relief, however, the law would seem to indicate the relief is limited to the standard 20% rate but it is understood, in practice, relief at the marginal rate may be available. If incurring Nursing Home expenses, check out the tax position prior to incurring the expenditure to enable you secure the best tax deal.

Dental Expenses

Dental treatment which is not considered "normal" qualifies and in this context includes: crowns, veneers, tip replacing, gold posts, gold inlays, endodontics, root canal treatment, periodontal treatment, orthodontic treatment and the surgical extraction of impacted wisdom teeth. In order to claim un-reimbursed dental expenditure it is necessary for the dentist to supply a signed MED2 form which indicates that the treatment, is tax deductible.

Routine dental treatment is excluded from tax relief and this includes the extraction, scaling and filling of teeth, bridge work and the provision and repairing of artificial teeth and dentures. Routine Ophthalmic treatment, is also excluded and this includes sight testing and advice as to the use of spectacles or contact lenses and the provision and repair of spectacles or contact lenses.

Home Carer's Credit

The Home Carer's Credit may be claimed by a married couple, who are jointly assessed, where the home carer has income not exceeding €7,200 for the year or less, the credit **is €1,600 (2022)**. Where the home carer has income exceeding €7,200 but less then € 10,200 the credit is reduced by 50% for every euro of income above the €7,200 limit. Any income from the Department of Social Community and Family Affairs is disregarded in calculating the Home Carer's income. It is available where one spouse works at home to care for children or an aged or incapacitated person.

PAYE / Employee Tax Credit

To claim this credit an individual must be in receipt of PAYE income and in the case of married couples where each spouse is in employment the credit is available to each spouse. The credit may be claimed in respect of farmers children working on the farm provided they are full-time employees and

(a) PAYE must be operated in respect of the employment, and
(b) The son/daughter's income from employment on the farm must be at least €4,572.

Earned Income Credit

For tax year 2016, an Earned Income Tax Credit €550 was introduced for self employed tax payers. **For 2022** onwards this is increased to **€1,700** and is available to tax payers earning self-employed, trading or professional income and to business owners, managers who are ineligible for the PAYE credit.
This can also apply to family members employed on the farm.

Fishers Tax Credit

Introduced in 2017, this tax credit for fishers is to assist the viability of the fishing sector. Fishers who have fished for wild fish or wild shellfish for at least 80 days in 2017 can claim an Income Tax Credit in **2022** of €1,270

Age Credit

If the taxpayer or his spouse is over, or will reach, the age of 65 during the tax year, the following credits apply:

Single or Widowed -	€245
Married Couple -	€490

Incapacitated Child Credit

Available if an incapacitated child is living at any time during the tax year with the taxpayer
.

Dependent Relative Credit

This credit is granted for each dependent relative of a taxpayer, or spouse, who is incapacitated, and, even if not incapacitated, the widowed mother or mother-in-law of the taxpayer.

Also available in respect of a son/daughter maintained by the taxpayer and on whose services he/his wife depend because of old age or illness. The credit is reduced euro for euro where the dependent's income exceeds the maximum contributory old age pension rate for someone aged 80 or over and living alone.

Blind Person's Credit

Claimable by a person where he or his spouse is blind during the tax year. Where both husband and wife are blind the credit is doubled. An additional allowance of €825 at the marginal rate is available for a guide dog.

Dental Insurance

Relief is available for premiums paid on Dental Insurance Policies for non-routine dental treatment.

Long Term Care Policies

Tax allowance for premia is available on qualifying insurance policies designed to cover, in whole or in part, future care needs of individuals who are unable to perform at least two activities of daily living or are suffering from severe cognitive impairment.

Third-Level Tuition Fees

Subject to a maximum limit on qualifying fees of €7,000 p.a., tax relief at the 20% rate is available for certain third-level tuition fees paid to approved colleges in Ireland and the EU.

Course registration fees i.e. registration and administration fees are not allowed. However, the aggregate amount of qualifying fees on which relief can be claimed are reduced as follows:

- Relief does not apply to the first €3,000 of qualifying fees or, if less, the full amount, where the qualifying fees relate to a full-time course(s).
- Relief does not apply to the first €1,500 of qualifying fees or, if less, the full amount, where the qualifying fees related to a part-time course(s).

Fees paid for Training Courses

Tax Relief at the 20% rate may be claimed for tuition fees ranging from €315 to €1,270 for approved training courses of at least two years duration in the areas of information technology and foreign languages. The course must be approved by FAS as to quality and standards and the course must result in the awarding of a certificate of competence.

Mortgage Interest Relief

Relief is available, at the 20% rate, for interest on money borrowed after 1st January 2004 for the purchase, erection or improvement of a principle private residence, or the residence of a former or separated spouse, or the residence of a dependent relative who is living in the house rent free.

The relief is subject to an interest ceiling depending on when the house was purchased and if it was a first time purchase. The relief is available for 7 years from the year in which the mortgage interest tax relief was claimed for the first time on qualifying loans taken out on or before 31st December 2012.

Mortgage Interest Relief was increased in 2012 to 30% for first-time buyers who purchased their residence in the years 2004-2008 and to 25% for first-time buyers in 2013.

Non-first time buyers who purchased in 2013 benefit from a relief of 15%.
Where the Lending Institution is aware that the mortgage is for the purchase, erection or improvement of a principal private residence the tax credit will already have been netted off the interest payable to the Lending Institution.

If the money was borrowed for business or farm purposes it should be charged against profits in the profit & loss account thereby having no restriction on the amount of interest claimable against profits. Where the mortgage/part thereof was taken out for purposes other than the purchase, erection or improvement of a principal private residence, the tax credit applied by the Lending Institution should be restricted proportionately.

Mortgage Interest Relief is being tapered into 2020 – announced in Budget 2017;

Qualifying mortgages between 2004 & 2012
75% into 2017
50% into 2018
25% into 2020

Home Purchase Tax Credit

The scheme takes the form of a rebate of income tax paid over the previous four years which will act as a contribution to the deposit needed to fund the purchase a home. The maximum rebate available will be 5% of the purchase/bill price of the new home up to a maximum of €20,000. Applicants can apply online for the rebate via the Revenue website from January 2017.

Small Benefits

An employer can provide an employee with an annual single non-cash benefit/voucher of up to €500 without applying P.A.Y.E./P.R.S.I./U.S.C. Where the value exceeds €500 the full benefit is taxable.

Key Employee Engagement Programme (KEEP)

A new share option scheme will be introduced for employees of unquoted Small and Medium Enterprises with effect from 1 January 2018, subject to EU approval.

Under this new scheme, any gain realised on the exercise of a qualifying share option, granted in the period 1 January 2018 to 31 December 2023, will be exempt from Income Tax, USC and PRSI, provided certain conditions are met.

Any gain on the subsequent disposal of the shares acquired under KEEP will be subject to Capital Gains Tax (CGT) in the normal way.

CALCULATING YOUR INCOME TAX LIABILITY

Income tax is payable on your taxable income i.e. your taxable accounts profit less special farming reliefs, capital allowances, relief for tax efficient farm enterprises and personal allowances and tax deductions at the 40% rate. The Irish Taxation System is called a progressive tax system because the rate at which income is taxed increases by reference to the level of that income.

The rate of increase depends on the marital/domestic status of the individual and for 2022 is as follows:

Single/Widow(er)	One Parent Family
First €36,800 taxable at 20% Balance at 40%	First €40,800 taxable at 20% Balance at 40%
Married Couple - only one spouse working	**Married Couple - both spouses working**
First €45,800 taxable at 20% Balance at 40%	First €73,600 taxable at 20% Balance at 40%*

*** The €73,600 rate band (20%) is subject to the lower earning spouse having income of at least €27,800 in 2022. If the lower-earning spouse was earning €10,000, then the rate band would be €45,800 plus €10,000 = €55,800**

Farmers taxable at the marginal rate (40%) the payment of an amount of up to €27,800 to a spouse for work carried out would yield an additional tax saving of 20%.

HIGH EARNERS – Over €125,000

High income earners with incomes in excess of €125,000 per annum are restricted in the amount of property based and other tax reliefs they can claim.

In calculating the income of €125,000, income otherwise exempt from income tax are included for the purposes of this calculation.

From the 2016 tax year, tax exempt forestry income is disregarded for the purposes of this calculation.

The purpose of this limitation of reliefs and income tax exemptions is to ensure that income tax allowances and exemptions cannot be used by high income earners to reduce their tax liability to nil.

EIIS and Forestry are now removed from the High Earners restriction.

Income Tax Exemption Limits

A person whose income does not exceed the following limits is completely exempt from income tax:

Persons 65 and Over	
Single/Widowed Person:	€18,000
Married:	€36,000
Additional allowance per dependent child (First two):	€575
Additional Allowance for 3rd and Subsequent child:	€830

Marginal relief is available for those whose total income exceeds the exemption limit which restricts the tax payable to 40% of the difference between the taxable income and the appropriate exemption limit.

PRSI

Most self-employed people between the ages of 16 and 66 must pay Pay Related Social Insurance (PRSI) contributions on their combined yearly earned and unearned income if it exceeds €5,000. Self-employed individuals pay PRSI under Class S. The Class S rate of PRSI is 4% of all earnings exceeding €5,000 subject to a minimum contribution of €500.

PRSI for those exempted from making a Tax Return

There is an important distinction between a farmer earning less than €5,000 per annum who does not have an obligation to pay PRSI and a farmer who is exempted from making a Tax Return.
An exemption from making a Tax Return arises from a notification from the Inspector of Taxes that he/she is not required to make a Tax Return. An individual exempted from making a Tax Return is obliged to apply to the Department of Social Protection to become a PRSI contributor and the total annual contribution is €500. While this treatment has the benefit of securing entitlements for back years (provided at least one years contribution is paid prior to attaining 66 years of age) there is an obligation to fund relevant back years since 1988/89.

Voluntary PRSI Contributions

Once 10 years PRSI has been paid, a person may become a voluntary contributor if they cease to be compulsorily insured because of ceasing farming or because of earning less than €5,000 per year. Applications to become a voluntary contributor must be made within **five** years of the end of the tax year in which they cease to be compulsorily insured. Where no contributions are made because of any of the circumstances outlined, a person may be missing out on vital contributions to ensure full entitlement to contributory old age, survivors or orphans pensions. Only in very exceptional circumstances is it possible to back-pay such contributions as the time limit for applying is strictly adhered to. The current rate of voluntary contribution is €500 per year.

EXTENSION OF PRSI TO ASSISTING SPOUSES

Prior to 2014, spouse's working on the family farm i.e. "assisting spouses" were excluded from Social Insurance and could not make PRSI payments to build up entitlements to State Retirement Pensions. From 2014, spouses and civil partners of farmers who assist their spouse/civil partner in the farming enterprise but who are not employees of the farm or in a farm business partnership, qualify to make PRSI payments as a self-employed worker (PRSI Class S). Qualification to make these contributions applies only from 2014 onwards, and is not possible to make retrospective contributions.

PRSI Benefits – certain PRSI benefits were re-introduced in late 2017.

Revenue Publication

The provisions of Section 1086 Taxes Consolidation Act, 1997 oblige Revenue to publish Lists of Tax Defaulters, within three months of the end of each quarter in which agreed settlements are reached between a taxpayer and Revenue or Penalty Determinations are made by the Courts (where defined criteria are met), in Iris Oifigiúil. Section 57 Finance Act 2016 introduced a number of amendments to Section 1086 Taxes Consolidation Act, 1997 which are effective from 1 January 2017.

A new term 'adjusted specified sum' was introduced. This relates to the total settlement amount less any amount in respect of a qualifying disclosure.

The list of tax defaulters must identify those who have not fully paid, within the relevant period, the specified sum or adjusted specified sum.

The threshold amount for publication purposes has increased to €35,000.

UNIVERSAL SOCIAL CHARGE (USC)

The Universal Social Charge (USC) came into effect on 1st January 2011 replacing the income and health levies. It is a tax payable on gross income, including notional pay, after any relief for certain trading losses and capital allowances, but with no allowance for pension contributions. All individuals are liable to pay the USC if their gross income exceeds the exempt threshold of €13,000 (2017).

The standard rates and income thresholds are as follows:-
Standard Rates of USC

USC Thresholds			
2021	**Rate**	**2022**	**Rate**
Income up to €12,012.00	0.5%	Income up to €12,012.00	0.5%
Income from €12,013.01 to €20,867	2.0%	Income from €12,013.01 to €21,295	2%
Income from €20,867.01 to €70,044.00	4.50%	Income from €21,295.01 to €70,044.00	4.5%
Income above €70,045..00	8%	Income above €70,045.00	***8%***

5% USC surcharge on Property Incentives

Where an individual's income is in excess of €100,000 and certain property tax reliefs are claimed (ignoring owner occupier residential property tax reliefs) a 5% USC surcharge will apply to the income sheltered by these reliefs.

Exemptions from the Universal Social Charge

- Where an individual's total income for the year does not exceed €13,000 (2019).
- All Dept. of Social Protection payments (and Social Welfare payments).
- Payments that are made in lieu of Dept. of Social Protection payments such as

Community Employment Schemes paid by the Dept. of Enterprise, Trade and Innovation or Back to Education Allowance paid by the Dept. of Education and Science.

- Income already subject to DIRT.
- Statutory Redundancy Payments.
- Tax relieved ex-gratia redundancy payments
- Qualifying early encashment of AVC Pension Funds.

Tax Exempt Income liable to the Universal Social Charge (USC)

Because income is exempt from income tax does not exempt it from the Universal Social Charge. Examples include, tax-free income from occupation of woodlands and tax exempt leasing income from farmland.

Farming losses carried forward from previous years will be allowed as a deduction in the calculation of the Universal Social Charge as will ordinary capital allowances, 4% industrial buildings allowances, and capital allowances for farm buildings, fencing, roadways, drainage etc.

VALUE ADDED TAX

There is no obligation on a farmer to register for VAT. Vat un-registered farmers receive a "flat rate refund" of vat amounting to 5.5% (from 1st January 2022) on the sale of their farm produce. In general, farmers in dairying and drystock do not find it beneficial to register as the "flat rate refund" compensates them for vat suffered on farm inputs. All farmers should examine their own figures to assess if it would be worthwhile for them to register for VAT.

Un-registered farmers are entitled to reclaim vat incurred on capital expenditure on buildings and land improvements and also certain items of fixed plant such as bulk tanks, milking facilities (wind turbines from 01/01/2013) etc. subject to a 4 year time limit. If the asset is disposed of or ceases to be used in the farming business within one year, the vat reclaimed plus interest must be repaid to the Revenue Commissioners.

Farmers Supplying Other Farm Services

Where a farmer supplies the following types of services he will be required to register:
(a) If the turnover from the source exceeds, or is likely to exceed €37,500 in any 12 month period from: Agricultural contracting, horticultural produce, bovine semen and racehorse training.
(b) A farmer supplying, by retail, horticultural produce or supplies of bovine semen, or a combination of both, the total turnover for which has exceeded or is likely to exceed €75,000 per annum.

Bloodstock rises from 9% to 13.5%

LOCAL PROPERTY (HOME) TAX

Your property is liable for Local Property Tax (LPT) for 2022 if it is a residential property on the valuation date of **1 November 2021.**

LPT is a self-assessed tax. This means that you need to self-assess the value of your property at 1 November 2021. The valuation of your property on this date will determine the amount of LPT you pay for 2022 and for the three years from 2023 to 2025.

If you are the owner of a residential property on 1 November 2021, then you are liable for LPT for 2022 for that property. You are liable for LPT even if you do not usually live in the property.

Your property may not have been liable for LPT for the previous valuation period from 2013 to 2021, for example, if your house was built after 2013. However, your property becomes liable for LPT for the next valuation period from 2022 to 2025, as long as it is a residential property on 1 November 2021.

To meet your LPT obligations for 2022 you must

- determine the market value of your property at **1 November 2021**
- submit your LPT Return, including your valuation, by **7 November 2021 and**
- pay or make arrangements to pay your LPT charge for 2022.

PAYMENT DATE

Provided the tax authorities have been notified by 7th November 2021 LPT can be paid on a phased basis over the tax year by:

- Deduction at source from salary or occupational pensions.
- Deductions at source from certain payments received from the Department of Social Protection (DSP) and scheme payments received from the Department of Agricultural, Food and the Marine (DAFM).
- Direct debit payable throughout the year.

Where LPT is paid by single payment the due date is as follows:
By single debit transfer the payment date is 21st March 2022.
Single cash/cheque/credit card payments due on or before 12th January 2022.

Deferral of Payment

The following categories of individuals may seek a deferral of the payment of the property tax, subject to a 4% annual interest charge;

- A single person with gross income of €18,000 or less,
- A married person with gross income of €30,000 or less,
- Where the gross income minus 80% of mortgage interest falls below €18K (single) €€€K (married),
- Where income is €10,000 or less above the income limit the individual may seek a 50% deferral.

The deferred tax and interest chargeable at 4% per annum will fall due on the sale/transfer of the residential property involved.

Consequences of Ignoring the LPT

For self employed persons who do not comply with the LPT requirements, they will be subject to:

- A 10% surcharge applied to their income tax bill up to the amount of the LPT as a penalty.
- Interest charge of 8% per annum on late payment.
- Revenue commissioners refusing to issue Tax Clearance Certificates.
- Revenue commissioners collections process eg: Sheriff, Court Actions, Attachment orders etc.

GIFT & INHERITANCE TAX

Gifts and inheritances are taxed by Capital Acquisitions Tax which is a tax on the recipient of a gift or an inheritance.

Inheritance Tax

A tax on the market value of property passing to you as a result of the death of a person.

Gift Tax

Gifts received by you from living persons attract gift tax.

Rate of Tax

For gifts or inheritances taken after 6th December 2013 the rate of tax is 33% of the taxable value of gifts and inheritances minus the relevant tax free threshold.

How Much Can I Receive Tax-Free?

The amount you can receive tax-free depends on your blood relationship to the person from whom the property is passing. This tax-free amount is not an annual allowance as any gifts or inheritances within the same grouping are added to all gifts and inheritances received since 5th December 1991 within that grouping. The groupings and the tax-free thresholds attaching are as follows:

Effective from 10th Oct 2019

Relationship of the person receiving to the giver	Tax Free Amount from *10th October 2019*
Group A Child, orphaned grandchild, favourite nephew/niece, certain foster children and inheritances (but not gifts) taken by a parent from a deceased child of an absolute interest in property.	€335,000
Group B Grandparent, grandson (other than minor child of a deceased child), brother, sister, niece/nephew.	€32,500
Group C Any other person.	€16,250

CAPITAL ACQUISITIONS TAX RELIEFS AND EXEMPTIONS

The following are some of the main exemptions from gift and inheritance tax:

Annual €3,000 Exemption

The first €3,000 of the total value of all gifts (not inheritances) received from any individual in any calendar year is exempt.

Spouses

Gifts and inheritances between spouses are exempt.

Inheritances taken by parents from children

Where a child had taken non-exempt gifts or inheritances from either or both parents within the period of 5 years immediately prior to the death of the child and that inheritance is taken by a parent/s on the child's death - it is exempt.

Dwelling House Exemptions

From the passing of the 2016 Finance Act there is an exemption from Capital Acquisitions Tax on the inheritance of a dwelling which was the disponers only or main Residence at the date of their death. To avail of the exemption, the person inheriting the dwelling (the Beneficiary):
- Cannot own all or part of another dwelling at the date of the inheritance and
- Must have occupied the inherited dwelling as their only/main residence for the three year period up to the date of the inheritance.
- Must retain ownership of the dwelling and continue to occupy it as their only/main residence for 6 years.

A Dependent relative receiving a gift of a dwelling who is aged 65 or over or who is permanently and totally incapacitated by reason of mental or physical infirmary from maintaining his/her self
can avail of the exemption irrespective of whether the dwelling is the disponers only or main residence.
The relief will be available for inheritances.

Relief will not generally be available for gifts or gifts which convert to inheritances due to the death of the disponer within two years.

Dwelling House Relief will be available on a gift which is made to a dependent relative. Generally the house must be occupied by the disponer and the beneficiary on the date of an inheritance.

There will be a new deemed occupation provision giving deemed occupation if a donor or beneficiary is out of occupation due to mental or physical infirmity. This must be certified by a medical practitioner when seeking to avoid a potential clawback.

The age at which a beneficiary can take a property without being subject to clawback provisions is 65. Changes/amendments are included in 2019 Finance Bill.

Certain Medical Expenses
A gift or inheritance taken exclusively for the purpose of discharging the medical expenses of a permanently incapacitated individual is exempt from capital acquisitions tax.

Divorced Spouses
All transfers of property from one former spouse to another are exempt where those spouses have divorced and the transfer is made pursuant to certain Court orders.

Support, Maintenance or Education
Certain normal and reasonable payments gifted by an individual to members of his family for support, maintenance or education, or to a dependent relative for support or maintenance are exempt.

Stately Houses, Gardens and Works of Art etc.
Works of art, scientific collections, libraries, houses or gardens etc. are exempt from capital acquisitions tax provided they are of national, scientific, historic or artistic interest, and are kept permanently in the state and are open to public viewing.

How is the tax calculated?

The tax is calculated as follows:	
Taxable value of Gift/Inheritance	-
Deduct: Tax Exempt Amounts	-
Excess	- x 33% tax rate

Tax Applied to Market Value of Property
It is the market value of the property that is taken into account for the calculation even though the property may have been gifted i.e. no valuable consideration passing. There are two notable reliefs which can result in the taxable value being less than the market value and they are:
(a) Agricultural Relief
(b) Business Relief

Agricultural Relief

Where a farmer (as defined) receives agricultural property (as defined) the market value of the agricultural property may be reduced by 90%.

Example:

John Farmer receives a gift of farm land with a market value of €1million.
Assume John qualifies as a farmer (as defined), the taxable value of the land is as follows:

Market Value of Land	€1,000,000
Agricultural Value Relief	€ 900,000
Taxable Value	€ 100,000

Definition of a Farmer for Agricultural Relief purposes – qualifying conditions

The full time occupation of the farmer is irrelevant. A farmer is defined as someone where 80% of his/her "gross property" after receiving the gift or inheritance constitutes agricultural property (as defined). "Gross Property" means the market value of the property before taking into account any debts i.e. ignore all borrowings.

The only exception is that – a mortgage to purchase/ improve an off-farm principal private residence may be deducted from the market value of that off-farm principal private residence. In addition to satisfying the 80% value test in order to qualify for Agricultural Relief, the recipient must also: (i) Spend not less than 50% of their "normal working time" farming the agricultural property on a commercial basis for at least six years or (ii) Leases the agricultural property received, for at least 6 years, to a farmer satisfying the conditions at (i) above or (iii) Is a "YOUNG TRAINED FARMER" (YTF) as defined for Stamp Duty Purposes, or becomes a "Young Trained Farmer" (YTF) within 4 years from the date they receive the property and farms the agricultural property for a period of not less than 6 years on a commercial basis. It is not necessary for the YTF to meet the 50% working time test. "Normal Working Time" is defined as 40 hours per week thereby enabling farmers with off-farm employment to qualify provided they spend a minimum average of 20 hours per week on the farm. Where a person can show that their normal working time is somewhat less than 40 hours per week then the 50% requirement will be applied to the actual hours worked, subject to the farm being operated on a commercial basis and with a view to realizing profits

Definition of Agricultural Property

Agricultural Property means agricultural land, pasture and woodland in the State and crops, trees and underwood growing on such land and also includes such farm buildings, farm houses and mansion houses (together with the lands occupied with such farm buildings, farm houses and mansion houses) as of a character appropriate to the property, and farm machinery, livestock and bloodstock on such property. It now includes land with solar panels provided the area covered by the panels is no more than 50% of area concerned.

Example:

Having received an inheritance of his brothers farm, livestock and machinery with a market value of €2,500,000, John Farmer's asset position is as follows:

	€
House	350,000
Bank Overdraft	(45,000)
Stocks & Shares	70,000
Land, livestock & machinery	2,500,000
Net Value	2,875,000

Firstly, for the purpose of this test the bank overdraft of €45,000 is disregarded.
The test is applied to the gross assets.

	Total Gross Value €	Agricultural €	Non-Agricultural €
House	350,000		350,000
Stocks & Shares	70,000		70,000
Land, livestock & Machinery		2,500,000	2,500,000
	2,920,000	2,500,000	420,000
	100%	86%	14%

With effect from 1st January 2015, subject to satisfying the additional tests, John Farmer qualifies for Agricultural Value Relief and assuming that he has received no other gifts or inheritances from other brothers, sisters, nieces/nephews etc. since 5th December 1991 his Capital Acquisitions Tax liability is calculated as follows:

Market Value of Inheritance	€2,500,000
Agricultural Value Relief (90%)	(€2,250,000)
Taxable Value of Inheritance	€250,000
Less Group B Tax Exempt Threshold	(€32,500)
Taxable at 33%	€217,500
Capital Acquisitions Tax payable	€71,775

Gifts Conditional on Investment into Agricultural Property

If a gift or inheritance is given conditional on whole or part of it being invested into qualifying agricultural property and that condition is satisfied within two years after the date of the gift or inheritance, then to the extent that the condition is satisfied the gift/inheritance will be classed the same as the assets it is invested into. The effect is that the Agricultural Value Relief can be claimed on the qualifying agricultural property provided the 80% test and the other qualifiying conditions are satisfied.

Claw-back of Relief

Agricultural Value Relief will be withdrawn/clawed-back

- Where the agricultural property is disposed of within six years of the gift or inheritance, and the proceeds are not reinvested into other agricultural property within one year of the sale or within six years of the compulsory purchase. The claw-back does not apply to crops, trees or underwood.
- Where land, having development value, which has qualified for Agricultural Value Relief or Business Relief after 2nd February 2006, is disposed of in the period commencing 6 years after the date of the gift or inheritance and ending 10 years after that date.
- Where the "active farmer" and young trained farmer conditions introduced from 1st January 2015 cease to be satisfied within six year following the date of the gift or inheritance.

A claw-back may be avoided where the proceeds are reinvested into other agricultural property within 1 year of the sale or within 6 years of the compulsory purchase. The claw-back of agricultural relief does not apply to crops, trees or underwood. As farm machinery, livestock and also bloodstock are bought and sold on a regular basis, care must be taken to ensure that the proceeds of sale of such agricultural property are reinvested in other agricultural property within the required period. If an individual fails to qualify for Agricultural Value Relief he/she may qualify for Business Relief.

Business Relief

Business Relief is similar in nature to Agricultural Value Relief as it reduces the taxable value of the business assets being transferred to 10% of market value. However, the qualifying conditions are different:

1. Unlike Agricultural Value Relief there is no 80% agricultural asset test.
2. The Relief applies to business assets which excludes the farm dwelling.
3. The Relief is conditional on the transfer of the farming business. Rented land therefore does not qualify.
4. In the case of gifts it is a condition that the farming business was carried on continuously in the five years prior to the transfer.
5. In the case of inheritances it is a condition that the farming business was carried on continuously within two years ending with the inheritance.
6. Where Agricultural Value Relief is available Business Property Relief cannot be claimed.
7. Business motor vehicles not used wholly or mainly for the farming business are excluded.

Claw-back of Business Relief

Generally, any Business Property Relief granted can be clawed back if and to the extent that

- The business property concerned ceases to qualify as such at any time within the period of 6 years commencing on the date of the gift or inheritance, or,
- The property is sold, redeemed or compulsorily acquired within that period and not replaced within a year with other relevant business property.

As with Agricultural Value Relief a claw- back provision exists where, after 2nd February 2006, development land which qualified for Business Relief is disposed of in the period commencing 6 years after the date of the gift/inheritance and ending 10 years after that date. The death of the claimant is not an event which gives rise to a claw-back.

Favourite Nephew/Niece Relief

A nephew or niece who has worked “substantially on a full time basis” is deemed to be a child of the disponer and therefore eligible for the Group A Tax Exempt Threshold **of €335,000.**

To be eligible the following conditions must be satisfied:

- The donee or successor must be a child of a brother or child of a sister.

- The donee or successor must have worked “substantially on a full time basis for a period of 5 years prior to taking the gift or inheritance. “Substantially on a full time basis” has been defined as more than 15 hours per week where the farming is carried on exclusively by the disponer, his spouse and the donee or successor, otherwise the lower limit is 24 hours per week.

Leasing of agricultural land for solar energy production - CAT agricultural relief and CGT retirement relief

Amendments will be made to CAT agricultural relief and CGT retirement relief so that the leasing of agricultural land for the production of solar energy will not affect entitlement to the reliefs, where the area of the land which is leased for that purpose does not exceed 50% of the total area of the land concerned.

Allowance for Capital Gains Tax arising on the same event

Where liabilities to Capital Gains Tax and Capital Acquisitions Tax arise on the same event, a tax credit for the capital gains tax paid is available against the capital acquisitions tax due. This allows for the off-set of one tax against the other resulting in the liability being confined to the excess of the capital acquisitions tax over the capital gains tax. The same event credit is clawed-back where the beneficiary disposes of the property transferred within 2 years of the date of the transfer.

Role of Insurance

Special Capital Acquisitions Tax Insurance is available whereby the proceeds of the policy are exempt from tax to the extent that they are used to pay Capital Acquisitions Tax. Where a Capital Acquisitions Tax liability is unavoidable the insurance option should be examined.

Old Capital Acquisitions Tax Insurance Policies

Old Capital Acquisitions Tax Insurance Policies may still be current even though there may be no Capital Acquisitions Tax liability. The danger attaching to such policies is that if a Capital Acquisitions Tax liability does not exist then the proceeds of the policy will form part of the estate and may have the unforeseen effect of depriving a beneficiary of entitlement to Agricultural Value Relief.

Free Use of Land deemed to be a Gift

If you have the use of someone else's land and you are not paying them the rent the land would secure if let on the open market, then you are deemed to receive a gift from that person.

How is the gift quantified?

The difference between the rent the property would secure if let on the open market and the amount you paid is deemed to be the amount of the gift.

Peter Farmer is farming his father's land. It consists of 200 acres and the open market rental value for similar type of land in the locality is €200 per acre. He is not paying his father any rent for the land.
The deemed gift is therefore €200 x 200 = €40,000 (minus €3,000 annual gift exemption).

If this situation is allowed to continue over a number of years, the tax exempt amount Peter can receive from his father will be drastically restricted by the time his father transfers the land to him.

Payment of Tax and Submitting Returns

Capital Acquisitions Tax is now a self-assessment tax and subject to Revenue Audit. The tax year for capital acquisitions tax relates to all gift and inheritances in the year 1st September to 31st August and the Tax Return for that year must be filed together with the payment of the tax on/before the following 31st October e.g. year end **31/08/2022 must be filed and tax paid on/before 31/10/2022.**

If the valuation of assets is understated the Revenue Commissioners may increase the tax bill by levying a surcharge of 10-30%.

TAX PLANNING POINTS

- Persons contemplating receiving agricultural property should have as few non-agricultural assets as possible.
- Non-agricultural assets can be converted into agricultural assets provided their transfer is conditional on reinvestment into agricultural assets.
- There is no restriction on the number of gifts/inheritances that Agricultural Value Relief may apply to.
- Agricultural Value Relief may be clawed-back in certain situations.
- Direct Payment Entitlements can qualify for Agricultural Value Relief.
- No tax arises on the first €3,000 of gifts received from any one individual in any year e.g. gifts of €3,000 each received by an individual from 10 people in the same year would be tax exempt.

- Beware of the "free use" of land trap.
- Business Relief may be available to those failing to secure Agricultural Value Relief.
- Business Relief and Agricultural Value Relief can be clawed back if certain qualifying conditions cease to be met within 6, (10 years for land with development value) years of the date of the gift or inheritance.
- Land and solar panels covering an area of up to 50% of the area where situated can qualify for agricultural relief.

CAPITAL GAINS TAX

Where a farmer disposes of property such as land, buildings, assets of a business and company shares, the disposal of which is not liable to Income Tax, another tax may be payable if there is a gain. This tax is called Capital Gains Tax and is payable by the person who disposes of the property.

Disposal
The word used is "disposal" - not sale. Therefore if you gift your land to someone without receiving one cent consideration, you could still end up with a capital gains tax bill. Another example of a disposal is where insurance proceeds are received for buildings destroyed, and is a disposal for capital gains tax purposes.

Transfers between husband and wife who are living together do not attract capital gains tax.

Transfers on Death
Property transferred on death does not attract a capital gains tax charge and the person who receives the property can use the market value of the inheritance as their cost to calculate the gain on any future sale or disposal.

How is the gain calculated?
Simply deduct 'A' from 'B' where 'A' is the cost of the asset disposed of (adjusted for inflation up to 31st December 2002) and 'B' represents sale proceeds less selling costs or market value at date of disposal in the case of a gift.

How do I arrive at cost price?
If the asset you are disposing of was owned by you prior to 6th April 1974, then your deemed cost is the market value of the asset at 6th April 1974.

Assets acquired after 6th April 1974
If you purchased the asset after 6th April 1974, the actual cost plus legal fees, stamp duty etc. is the base cost. If the assets were received by way of gift or inheritance after 6th April 1974, the cost is the market value of the assets at the date received.

Expenditure not allowed as a deduction
No deduction is allowed for expenditure which qualified as a tax deduction in the profit and loss account for income tax purposes.

Interest on borrowings is not an allowable deduction for capital gains tax purposes and debts written off where originally used to finance the purchase or subsequent enhancement of the asset must be deducted from the base cost.

Additional expenditure since acquisition - enhancement expenditure
Capital improvement expenditure (net of grants) is allowable as a deduction provided the improvement is reflected in the asset at the time of disposal. Income tax capital allowances claimed on such capital improvement expenditure are disregarded.

Assets which have qualified for Income Tax capital allowances.
Where the proceeds from the sale of such assets are in excess of the original cost, such excess is liable to capital gains tax.

Grants

Where any part of the cost of an asset has been met directly or indirectly by the Government, by any Board established by statute or by any Public or Local Authority, whether in the State or elsewhere the grant or subsidy must be deducted in arriving at the cost of the asset for capital gains tax purposes.

Inflation Indexation

Inflation indexation is a mechanism by which allowance is given for the increase in asset values as a result of inflation occurring up to 31st December 2002.
The indexation factors for expenditure from 6th April 1974 to 31st December 2002 are as follows:

CAPITAL GAINS TAX INDEXATION FACTORS

Year of Expenditure	Year of Disposal				
	2000/01	2001	2002	2003	2004 onwards
1974/75	6.582	6.930	7.180	7.528	7.528
1975/76	5.316	5.597	5.799	6.080	6.080
1976/77	4.580	4.822	4.996	5.238	5.238
1977/78	3.926	4.133	4.283	4.490	4.490
1978/79	3.627	3.819	3.956	4.148	4.148
1979/80	3.272	3.445	3.570	3.742	3.742
1980/81	2.833	2.983	3.091	3.240	3.240
1981/82	2.342	2.465	2.554	2.678	2.678
1982/83	1.970	2.074	2.149	2.253	2.253
1983/84	1.752	1.844	1.911	2.003	2.003
1984/85	1.590	1.674	1.735	1.819	1.819
1985/86	1.497	1.577	1.633	1.713	1.713
1986/87	1.432	1.507	1.562	1.637	1.637
1987/88	1.384	1.457	1.510	1.583	1.583
1988/89	1.358	1.430	1.481	1.553	1.553
1989/90	1.314	1.384	1.434	1.503	1.503
1990/91	1.261	1.328	1.376	1.442	1.442
1991/92	1.229	1.294	1.340	1.406	1.406
1992/93	1.186	1.249	1.294	1.356	1.356
1993/94	1.164	1.226	1.270	1.331	1.331
1994/95	1.144	1.205	1.248	1.309	1.309
1995/96	1.116	1.175	1.208	1.272	1.272
1996/97	1.094	1.152	1.194	1.251	1.251
1997/98	1.077	1.134	1.175	1.232	1.232
1998/99	1.059	1.115	1.156	1.202	1.212
1999/00	1.043	1.098	1.138	1.193	1.193
2000/01		1.053	1.097	1.144	1.144
2001			1.037	1.087	1.087
2002				1.049	1.049
2003 onwards					1.000

What is the rate of Capital Gains Tax?
The rate at which capital gains tax is applied is 33% on non-rezoned land and lands re-zoned before 30th October 2009 which rezoning has not been amended on/after 30th October 2009.

10% Entrepreneurial Rate
*With e*ffect from the 1st of January 2017 a reduced Capital Gains Tax rate of 10% will apply to the disposal in whole or in part of a business. A farming business qualifies. The special 10% rate will apply up to an overall limit of €1,000,000 chargeable profits/gains.

CAPITAL GAINS TAX RELIEFS & EXEMPTIONS

Retirement Relief/Transfer of land within the family

As pointed out earlier in this section, even if you transfer your farm without receiving a cent in return, you could be liable to pay capital gains tax.
There is however an important relief to assist transfers within the family called Retirement Relief. In order to avail of this relief the farmer:

- Must be aged 55 years or more at date of disposal
- Disposing of "qualifying assets"
- Owned by him/her for the "qualifying period"

Exception to 55 year age rule
Revenue will consider claims for Retirement Relief where a farmer of 54 years ceases farming due to severe or chronic ill health.

€3m ceiling for transfers by persons aged 66 years and over.
There is a ceiling of €3m on the value of disposals qualifying for this relief by farmers aged 66 years and over.

"What is a "qualifying asset" and "qualifying period".
A "qualifying asset", includes farmland, and is an asset which was owned for a continuous period of 10 years ending with the transfer and was also used by the individual for their farming trade for the same continuous 10 year period. The EU Direct Payment Entitlement qualifies provided the farmer fulfills the 10 year rule in relation to the ownership and usage of the land, which must be disposed of at the same time as the entitlement. There are five exceptions to the 10-year use provision where the transfer relates to the following situations:
1 EU Early Retirement Scheme
2 Compulsory Purchase
3 Land let for less than 25 years
4 Transfer of land from child to parent
5 Transfers between spouses
If the transfer relates to any of the five above you should seek professional advice concerning the conditions necessary to avail of Capital Gains Tax Retirement Relief and whether full or partial relief applies.

Land Leased for up to 25 years:
Subject to satisfying the normal qualifying conditions for CGT retirement prior to entering into the lease, land which has been leased for up to 25 years in total qualifies for this relief both in respect of intra family and non-family disposals.
Solar panel – land where solar panels are situated may qualify for relief.

Clawback of Relief
If the recipient of the land disposes of it within 6 years of the transfer the Capital Gains Tax relieved is clawed back.

Application of Retirement Relief on sales up to €750,000

This particular relief is part of "Retirement Relief" and is available regardless of whether or not the farmer retires. This means that qualifying farmers over 55 years who sell sites or parts

of their farm will be free from capital gains tax on cumulative disposal amounts up to €750,000 (€500,000 on disposals by farmers aged 66 and over after 31/12/2013) and this relief can be subsequently clawed back if the €750,000 ceiling is exceeded in the future. The 2014 Finance Act extended this relief to land let under con acre arrangements where the disposal is on/before 31st December 2016 and the qualifying conditions were satisfied prior to the commencement of the conacre letting.
The relief is also available on conacre land disposals occurring after 31st Dec 2016 provided the conacre letting ceased and the land is leased (prior to the 31st December 2016) for a period of at least 5 years and less than 25 years. The "qualifying asset" and "qualifying period" conditions set out earlier must be satisfied up to the date of the lease/conacre commencing.
Transfers between husband and wife are deemed to be at market value for the purposes of qualifying for this relief. Where the disposal proceeds exceed €750,000/€500,000 there is marginal relief.

Important points to be aware of
1 The €750,000/€500,000 ceiling refers to the sales proceeds and not the gain.
2 €750,000/€500,000 ceiling refers to the cumulative sales proceeds of assets used in the trade since the farmer attained 55 years of age which can result in a previous disposal which was otherwise exempt becoming taxable. A transfer by a spouse aged 55 years and over to their spouse is an offending transfer in this calculation.

Entrepreneur Relief

This relief gives a CGT rate of 10% on gains from the disposal of qualifying business assets. This is reduced from the normal rate of 33%.
There is a lifetime limit of €1 million on the gains that you can claim relief on. Only gains on disposals made on or after 1 January 2016 are counted in the limit.

To qualify:
- You must have owned the business assets for a continuous period of three years.
- The three years must be in the five years immediately prior to the disposal. The business asset must be used for a qualifying business
- In the case of shares, you must have owned at least 5% of the ordinary shares for a continuous period of three years.

Qualifying business assets are:
- shares held by an individual in a trading company.
- owned by a sole trader and used in their trade

Relief for Farm Restructuring/Consolidation

There is relief from Capital Gains Tax where there is a sale or exchange of agricultural land and other agricultural land is purchased or acquired and the initial transactions occurs within the period 1st January 2013 and 31st December 2022. The matching sale or purchase must occur within 24 months of the initial transaction and where it is a swop or exchange of land, both transactions must occur within the period 1st January 2013 and 31st December 2022. The sale, purchase, exchange or swop must be between farmers who spend not less than 50% of their normal working time farming and where joint tenants are involved, each joint owner must satisfy this condition. All transactions seeking relief must be certified by Teagasc. With effect from the Ist of January 2015 whole farm replacement qualifies as prior to this change the relief only applied to fragmented holding consolidations, but not to a single farm holding being replaced.

A new reporting requirement in the Relief Claim is being introduced.

Milk Production Partnerships

In the case of spouses/civil partners who are co-owners of land but only one of them becomes a partner in a Milk Production Partnership, an exemption can be sought from the requirement for both of them to become partners in such partnerships by obtaining a certificate from the Minister of Agriculture & Food. Accordingly, Retirement Relief applies equally to both spouses/civil partners in respect of such disposals.

Annual Exemption

The first €1,270 of chargeable gains of an individual in any calendar year is exempt. The exemption is not transferable between spouses/civil partners.

Principal Private Residence

No capital gains tax arises on the disposal of your main residence and grounds of up to 1 acre. If your house was not your principal private residence for the entire period of ownership, any gain arising on the sale of the house will be allowed proportionately. If the sale price of the house is in excess of its value as a residence i.e. the house/ site has development value, the principal private residence Relief will be restricted. Where maintenance, repair and upkeep expenses are being charged in the profit and loss account for part of the house, the Relief will be restricted proportionately.

Small Disposals

The sales proceeds from the disposal of **an chattel** not exceeding €2,540 is exempt from Capital Gains Tax.

Wasting Assets

The disposal of an asset which has a predictable life not exceeding 50 years is exempt. This exemption does not apply to assets which have been used exclusively for the purposes of the farming trade and have or could have qualified for income tax capital allowances.

Transfer of a site to a child

No liability to capital gains tax arises on the transfer of a site to a son/daughter subject to the following conditions:

- It is for the construction of the son/daughter's principal private residence
- The area of the site does not exceed 1 acre, plus the footprint of the house
- The market value of the site does not exceed €500,000
- When built, the house is occupied for a minimum period of 3 years prior to sale
- A parent can only transfer one site to each child for this exemption
- If the site is disposed of without constructing the house or before it was occupied by the son/daughter for 3 years prior to sale, the capital gains tax relief is clawed back.

From 1/1/19 spouses of sons and daughters are included in the above.

Property purchased before 31st December 2014

There is a relief from capital gains tax on the gains arising in the first 7 years of ownership for properties bought between 7th December 2011 and 31st December 2014, where the property is held for more **than 4 and less then 7** years. Where such property is held for more than 7 years the gains accrued in that 7 year period will not attract capital gains tax.

Roll-over Relief

Roll-over Relief or Replacement of Business Assets Relief was abolished for disposals occurring on or after 4th December 2002.

Claw-back of old Roll-over Relief

Where, prior to 4th December 2002, the acquisition of an asset was used to defer/ postpone the capital gains tax bill on a previous disposal, that tax can continue to be deferred so long as the consideration for the disposal of the "new asset" continues to be re-invested into other permitted assets. However, the gain on the disposal of the "new asset" cannot be deferred.

Offset of Capital Gains Tax paid against Capital Acquisitions Tax

Where liabilities to Capital Gains Tax and Capital Acquisitions Tax arise on the same event, a tax credit for the Capital Gains Tax paid is available against the Capital Acquisitions Tax due and this will be withdrawn if the property is disposed of within two years of the date of the original transfer.

CPO DISPOSALS

CPO disposals are subject to Capital Gains Tax.

Payment date of Capital Gains Tax on CPO Disposals

Tax on a disposal by a farmer under a CPO for the purposes of road-building or road-widening of land used by him immediately prior to the disposal falls due for payment in the tax year in which the compensation is paid to him.

Capital Gains Tax Retirement Relief

The condition whereby it is necessary that a farmer availing of Capital Gains Tax Retirement Relief must have farmed lands for a continuous period of 10 years prior to the disposal is relaxed in the case of a CPO disposal where:

- The land is let at any time in the 5-year period prior to the disposal and
- Immediately before the first letting in the 5-year period, the land was owned and farmed by the individual in their farming trade for a continuous 10-year period

CALCULATION OF CAPITAL GAINS TAX LIABILITY

Example

John Farmer has not yet attained 55 years of age. He sold his 200-acre farm for €2m, which he originally purchased in May 1974 costing €90,000’. In June 1986, he carried out improvement works costing €40,000. He is married and is unable to avail of any capital gains tax relief other than adjustment for inflation to the 31st December 2002 and the annual personal exemption. The selling costs (auctioneer/legal) were €42,500 and his acquisition costs in 1974 were €6,000. On the basis that he is entitled only to inflation indexation relief to 31st December 2002 and the annual personal exemption of €1,270 the capital gains tax liability is calculated as follows:

	€	€	€
Sales Proceeds			€2,000,000
SELLING COSTS:			
Auctioneering/Legal		40,000	
Advertising		2,500	
ACQUISITION COSTS:			
Land cost	90,000		
Legal & Stamp Duty	6,000		
Inflation Index 7.528 x	96,000	722,688	
Enhancement Expenditure:			
40,000 x inflation indexation 1.637		65,480	
Deductible costs			830,668
Gain			1,169,332
Deduct: Annual Personal Exemption			1,270
Taxable Gain			1,168,062
Capital Gains Tax @ 33%			385,460

To reduce the tax, the 10% rate will apply on the first €1M and 33% on the balance.

Summary Points

- Capital Gains Tax Retirement Relief allows farmers transfer their farms (subject to conditions) free of capital gains tax within the family subject to the land not being disposed of within 6 years.
- Capital Gains Tax Retirement Relief allows a farmer aged 55 years and over to dispose of lands to the value of up to €750,000 free of capital gains tax (€500,000 for disposals after 31st December 2013 by persons aged 66 years and over).
- Inflation/Indexation Relief was frozen at 31st December 2002 but still applies to disposals occurring after that date in respect of land owned at 31st December 2002.
- If availing of the €750,000/€500,000 Capital Gains Tax Retirement Relief be aware that subsequent disposals can make a previous tax-free disposal taxable (including transfers between spouses/civil partners).

- Farmers with land valued in excess of €3m approaching 66 years of age or over should be aware of the Retirement Relief restrictions.
- Claiming house maintenance costs against your Income Tax bill could result in an unexpected capital gains tax bill for that part of the house.
- Prior to finalising your farm transfer, if it is your intention to transfer sites to a son/daughter do so now as future transfers between siblings could give rise to capital gains tax, stamp duty and gift tax bills.
- Seek expert advice on joint tenancies.

Capital Gains Tax Payment Dates

The tax year is split in two for Capital Gains Tax as follows:

- For disposals occurring between 1st January and 30th November a preliminary tax payment of 100% of the amount of capital gains tax due must be paid before mid-December of the same year.
- For disposals occurring in December the capital gains tax is payable on or before 31st January of the following year.

DEALING IN AND DEVELOPING LAND

In general, the sale of land is liable to capital gains tax. However, where land/sites are being developed and marketed advice should be sought to determine if the transaction is subject to Income Tax, or 33% Capital Gains Tax.

RELEVANT CONTRACTS TAX

The obligation to operate Relevant Contracts Tax applies to a person carrying on one of the following businesses and who engages a sub-contractor in:

- The erection of buildings or the development of land or the manufacture, treatment or extraction of materials for use, whether used or not, in construction operations.

- Meat Processing Operations in an establishment approved and inspected in accordance with certain EU regulations.

- Carrying on a business that includes the processing (including cutting and preserving) of wood from thinned or felled trees in sawmills or other like premises or the supply of thinned or felled trees for such processing.

Failure to operate Relevant Contracts Tax in accordance with the Revenue requirements exposes an individual to paying the tax which should have been deducted together with interest and penalties thereon.

Operation of Relevant Contracts Tax

All communications with the Revenue Commissioners in relation to the operation of RCT must be by means of the Revenues electronic RCT system whereby principle contractors are obliged to engage with Revenue on-line. The current RCT system has 3 rates i.e. 0%, 20% and 35%. The rate to be applied depends on the sub-contractors compliance record.

Could a farmer be regarded as a principal contractor?

Yes - under two headings:

1. A landowner engaged in land or site development who contracts out work involving, for example, engineering operations such as site levelling, earth moving, construction of roads, and the laying of sewers, or water or gas mains etc. is required to operate Relevant Contracts Tax in respect of the contractors engaged.

2. The definition of a building contractor/ builder has been extended to include a person who is connected with a company engaged in construction operations which would apply to a farmer/ spouse/ minor child having a connection with a construction operation, either as a sole trader, in partnership or through a Limited Company.

Wider Implications

A farmer falling into categories 1 or 2 - should also deduct relevant contracts tax where:
(a) carrying out Farm Improvement capital work.
(b) engaging a builder to carry out private repair work construction e.g. own private residence.
(c) other property related work e.g. payments to a plumber repairing a leak in his private residence or in one of his rental properties to carpenters, plasterers, block layers, painters etc. To illustrate the wide applicability of the obligations a far fetched example was given by the Tax Institute e.g. obliged to operate RCT on a payment for the erection of a gravestone, as it is deemed to be a construction operation.

TAXATION OF DIRECT PAYMENT ENTITLEMENTS

Income Tax
The Direct Payment is an annual payment arising from the ownership of a Direct Payment Entitlement. This annual payment is liable to income tax in the same way as farm sales if it is received by an individual engaged in farming.

Direct Payment as Investment Income

That part of the lease income relating to the Direct Payment Entitlement is liable to Income Tax as non-farming investment income.

Leased Land Income Tax Exemption

The Direct Payment Entitlement element in the lease qualifies for the Special Leased Land Income Tax Exemption (subject to the normal ceilings).

Capital Gains Tax on Sale of Entitlements

The sale of a Direct Payment Entitlement and the allocation rights are subject to capital gains tax. Consolidation of entitlements does not give rise to capital gains tax.

Capital Gains Tax Retirement Relief

A disposal of an Entitlement will qualify for Capital Gains Tax Retirement Relief provided the land disposal to which the Entitlement relates qualifies for Capital Gains Tax Retirement Relief and both are disposed of together. A Disposal by farmers in the period 16 May 2014 of Payment Entitlements that have, together with the land on which eligibility for the payment entitlements is based, been fully leased in the scheme year 2013 are exempt from Capital Gains Tax.

Gift & Inheritance Tax

A gift or inheritance of a Direct Payment Entitlement is subject to Capital Acquisitions Tax and qualifies as agricultural property.

Stamp Duty

The sale/transfer/other disposition of a Direct Payment Entitlement is exempt from Stamp Duty.

Value Added Tax

There is no liability to vat on either the annual Direct Payment or gifts/inheritances of Direct Payment Entitlements. The information set out below is as at October 2016.

Sale of Direct Payment Entitlement with Land
There is no vat liability on the sale of a Direct Payment Entitlement with land where it is sold to another farmer who continues the business of farming.

When is sale of Direct Payment Entitlement liable to vat?
- If sold without land by a vat-registered farmer, or
- Where the cumulative sales, without land, in any 12-month period by a vat un-registered farmer exceeds €37,500, or
- Where land is sold to a non-farmer, and the Direct Payment Entitlement' proceeds exceeds €37,500 in a 12 month period the entitlement is vatable.

A non vat-registered farmer who exceeds the VAT registration threshold by virtue of selling entitlements will be permitted to register for vat for that single transaction.

Non-vat registered farmers who purchase entitlements and suffer vat will not be permitted to register for the single transaction, but will have the normal registration option open to them.

FARMING AS A LIMITED COMPANY

BENEFITS OF COMPANY VERSUS FARMING AS A SOLE TRADER

Rate of Tax
The company tax rate on trading profits is 12.5% compared with a tax rate of up to 55% (income tax PRSI and USC levies) for an individual.

Ability to repay loans
The company tax rate of 12.5% leaves 87.5 cent from every euro trading profit retained in the company for development/loan repayments compared with as little as 45 cent when trading as an individual sole trader.

Example:
The table below shows that a company requires to earn €1,143 pre-tax to repay a €1,000 loan while an individual 55% tax payer must generate €2,222 before tax.

After Tax	Sole Trader	Limited Company
Gross before tax	2,222	1,143
Tax	1,222	143
Available for loan repayment	1,000	1,000

Better tax write-off for pension contributions
By far the most common method used by Irish business people to extract money from companies is by having the company provide for a personal pension plan for the Director/s.

A benefit to be derived from using a limited company is the more generous tax treatment afforded to company pension plans compared with self-employed pension plans. A comparison of the amounts qualifying for tax write-off for a person planning to retire at 65 years of age is as follows:

Age Today	Sole Trader	Limited Company Pension (approx.)
30 but less than 40	20%	45%
40 but less than 50	25%	69%
50 but less than 55	30%	82%
55 but less than 60	35%	118%
60 and over	40%	237%

The increased level of pension contributions under the company structure allows for consideration of a Small Self-Administered Pension Scheme (SSAPS) and such schemes can now borrow in order to acquire assets while the income and gains within the pension fund are tax free. Compared with the conventional pension fund SSAPS members have greater control over the fund allowing a choice of investment: e.g.

- Commercial and Residential Property
- Land
- Quoted Shares
- Shares in Private Companies

Both the company pension plan for individual Directors and the sole traders pension is subject to a funding ceiling of €2m.

Tax-Free Reserve

The transfer of certain assets into the company by an individual allows the creation of a reserve which may be withdrawn tax-free from the company.

Limited Liability

Where a Limited Company is unable to pay its debts the promoter's exposure to these debts is limited to the amount of the called-up share capital. In practice we find in many cases limited liability is diluted due to banks insistence on securing personal guarantees from Directors in respect of bank borrowings.

Limitations of company Structure

Higher Company Tax Rate on Investment Income

The tax rate on investment income arising within the company is 25% and if not distributed to shareholders within 18 months becomes liable to a surcharge giving rise to a total tax rate within the company of 40%.

Withdrawing Money from the Company

In most cases, the transfer of company money to an individual is taxable as income in the hands of the Director/Shareholder. This is by far the hardest concept for a business man to accept i.e. "it is my money, why can't I withdraw it as I wish"

This lack of flexibility arises because the company is a separate and distinct legal person from the share– holders who own it. Recent budgets have contained specific anti-avoidance provisions to counter tax-avoidance schemes including those aimed at extraction of money from a company without the recipient paying income tax.

Double Charge to Tax

This arises where the company pays tax on its investment income and capital gains and the shareholder pays income tax on dividends or income received from the company.

Example:

Calculation of combined Income Tax and Corporation Tax rates on investment income of €10,000 with balance paid to the individual shareholder.

	Investment Income
Corporation Tax Rate	25%
Earned by Company	10,000
Corporation Tax (25%)	2,500
Transferred to individual	7,500
Tax on individual (52%)	3,900
(including PRSI/USC)	
Net Cash to individual	3,600
Combined Tax Rate	64%
The impact of the double charge to tax is an effective tax rate of 64%.	

Prohibition on excess Company Loans to Directors

"Surely I can get a loan from my own company!!"

Company Directors and Shareholders are prohibited by law from receiving loans totaling 10% or more of the company's net value. Given that, in the vast majority of cases, the land will not be in the company, 10% of net worth may not be a very large amount. Infringement of this law is an indictable offence and must be reported by the Auditor to the Office of the Director of Corporate Enforcement. 20% of the value of loans advanced to directors must be paid over to the Tax Authorities. **There is also an annual BIK change applied to the director in respect of the interest free element of the loan.**

Estate Planning - more complex

The Capital Gains Tax and Capital Acquisitions Tax allowances and reliefs are more complex and restrictive than those applying to a sole trader individual wishing to transfer his farm land and farm business to the next generation.

Additional Compliance Costs

Servicing a Limited Company is more expensive than looking after the affairs of a sole trader. There are additional accounting, auditing and legal requirements relating to Limited Companies and the additional costs will arise in the areas of initial suitability assessment, company formation, annual audit/audit exempt accounts, annual filing requirements, company secretarial compliance and the need for ongoing specialist taxation advice.

Loss of Confidentiality

A small Irish registered company is obliged to file a copy of its balance sheet with the Companies

Registration Office and the balance sheet is open for inspection by the public.

Major Benefits For Higher Rate Tax Payers

There are major tax saving benefits to be derived by higher rate tax payers. Such savings will depend on the directors requirements for living and personal expenses in the short to medium term and the existence of a sound viable and clear plan for utilizing the after-tax profits within the company. Some farm enterprises lend themselves to part of a farming operation being hived off into a Limited Company and this 50/50 option may also be explored.

Seek professional advice

Personal money is far better than company money because you can access it without any major tax or legal consequences. We recommend that the company option should be considered only when all available tax planning mechanisms both inside and outside the farm gate have been exhausted. The decision to use a Limited Company in farming requires back-up support knowledge on the tax reliefs and pitfalls, their interaction between individual share- holders and the company combined with their interaction with farm support schemes and Estate Planning Reliefs.

FIVE YEAR TAX EXEMPTION FOR START-UP COMPANIES

Companies commencing trading up to 31st December 2026 are exempt from corporation tax, including capital gains tax (up to €40,000p.a.), in each of the first three years to the extent that the value of the relief is linked to the amount of the employer's PRSI paid by the company. The exemption does not apply to the following activities:

- A trade or part of a trade previously carried on by another person to which the company has succeeded.
- Land development, mining and petroleum activities.
- Companies providing certain professional services.
- Activities in the fisheries and aqua culture sectors.
- Primary production of agricultural products.
- Processing and marketing of agricultural products.
- Export-related activities.
- Where the trade is contingent on the use of domestic rather than imported goods.
- Activities in the coal sector.
- Road-freight transport operations.
- Undertakings in difficulty.

STAMP DUTY

Stamp Duty is a duty or tax on documents and not on transactions or persons. If a transaction or transfer can be carried out legally without the use of a written document, then there is nothing to stamp and therefore no charge to Stamp Duty. The most common event giving rise to a Stamp Duty charge for a farmer is the transfer of land and buildings. The transfer of livestock, machinery and assets can be transferred by delivery rather than written agreement and therefore should not be subject to Stamp Duty.

Transfers on Death

If a person transfers their property during their lifetime, the transfer is liable to Stamp Duty, but if transferred on death, no stamp duty is payable.

Husband and Wife Exempt

Transfers between a husband and wife married to each other are exempt from Stamp Duty.

Stamp Duty Rate on Land Transfers

Different rates apply to the transfer of residential property and this involves valuing the residence separately and like the other self-assessment taxes there is a surcharge of 5%-10% where the Returns are not filed and paid on time.

Rate of Stamp Duty on Land Transfers

Unlimited Value	Rate: 7.5%

Stamp Duty

Transfer or conveyances of non-residential property

The stamp duty on the purchase or transfer of non-residential property (including land) is increased from to 7.5%. The new rate takes effect for conveyances or transfers of such property that are executed on or after 10th October 2019. Stamp duty is payable by the purchaser.

A stamp duty refund scheme will be introduced in relation to commercial land purchased for the development of housing. Developers will need to have commenced the relevant development within 30 months of the land purchase to qualify for the refund.

Leases of non-residential property

The rate of stamp duty charged on the premium component is increased to 7.5%. A premium is an additional amount (usually payable in a lump sum) that may or may not be payable in addition to the rent. There is no change in the rates of stamp duty on the rent component of a lease. The new rate takes effect for leases that are executed on or after 10th October 2019.

Transfers of Land between Related Persons

Consanguinity relief and agricultural property

The consanguinity rate of stamp duty of 1% applies to 31 December 2022. Conveyances or transfers of agricultural property between certain blood relatives (subject to certain conditions) on or after 11 October 2017 will be charged at 1% of the consideration instead of being set at half the rate of stamp duty that applies to non-residential property. This means that the amount of stamp duty payable will remain unchanged.

Stamp Duty on Transfers of Residential Property

Consideration	Rate:
First 1,000,000	1%
Excess over 1,000,000	2%

Stamp Duty on Leases

Where land is Leased at Full Open Market Rent.

Where full open market rent is payable the lease is still subject to stamping at a nil rate.

A rate of 1% of the annual rent payable under the lease is assessed for Stamp Duty purposes. e.g. Annual lease rental - 100 acres @ €150 per acre=€15,000 x 1% =€150 stamping at a nil rate.

Transfer of Farmland from Child to Parent

Stamp Duty Relief exists in respect of transfers of farmland from a child to a parent as consideration for land transferring from the parents to the child where the Capital Gains Tax Retirement Relief ownership and use provisions have been met.

RELIEF ON TRANSFERS TO YOUNG TRAINED FARMERS

A farmer under 35 years of age who has/will satisfy certain education requirements may acquire land free of stamp duty. The relief applies to sales and gifts occurring on or before 31st December 2022.

The relief is subject to a monetary lifetime limit of €70,000. This ceiling aggregates with Young Trained farmer stock relief and the successions registered farm partnership tax credit.

Summary of Minimum Education Requirements

1. Qualifications awarded by the Further Education and Training Awards Council:

(a) Level 6 Advanced Certificate in Farming; (b) Level 6 Advanced Certificate in Agriculture;
(c) Level 6 Advanced Certificate in Dairy Herd Management;
(d) Level 6 Advanced Certificate in Drystock Management;
(e) Level 6 Advanced Certificate in Agricultural Mechanisation;
(f) Level 6 Advanced Certificate in Farm Management;
(g) Level 6 Advanced Certificate in Machinery and Crop Management;
(h) Level 6 Advanced Certificate in Horticulture;
(i) Level 6 Advanced Certificate in Forestry;
(j) Level 6 Advanced Certificate in Stud Management;
(k) Level 6 Advanced Certificate in Horsemanship.
(l) Level 6 Special Purpose Certificate in Farm Administration

2. Qualifications awarded by the Higher Education and Training Awards Council:

(a) Higher Certificate in Agriculture;
(b) Bachelor of Science in Agriculture;
(c) Higher Certificate in Agricultural Science;
(d) Bachelor of Science in Agricultural Science;
(e) Bachelor of Science (Honours) in Land Management, Agriculture;
(f) Bachelor of Science (Honours) in Land Management, Horticulture;
(g) Bachelor of Science (Honours) in Land Management, Forestry;
(h) Higher Certificate in Engineering in Agricultural Mechanisation;
(i) Bachelor of Business in Rural Enterprise and Agri-Business;
(j) Bachelor of Science in Agriculture and Environmental Management;
(k) Bachelor of Science in Horticulture;
(l) Bachelor of Arts (Honours) in Horticultural Management;
(m) Bachelor of Science in Forestry;
(n) Higher Certificate in Business in Equine Studies;
(o) Bachelor of Business in Equine Studies.
(p) Higher Certificate in Science Applied Agriculture.
(q) Bachelor of Science (Honours) in Sustainable Agriculture.

3. Qualifications awarded by other third-level institutions:

(a) Bachelor of Agricultural Science – Animal Crop Production awarded by University College Dublin;
(aa) Bachelor of Agricultural Science – Agri-Environmental Science awarded by University College Dublin.
(b) Bachelor of Agricultural Science, – Animal Science awarded by University College Dublin;
(ba) Bachelor of Agricultural Science – Animal Science Equine awarded by University College Dublin
(bb) Bachelor of Agricultural Science – Equine awarded by University College Dublin;
(c) Bachelor of Agricultural Science – Food and Agribusiness Management awarded by University College Dublin
(d) Bachelor of Agricultural Science – Forestry awarded by University College Dublin;
(e) Bachelor of Agricultural Science – Horticulture, Landscape and Sports-turf Management awarded by University College Dublin;
(f) Bachelor of Veterinary Medicine awarded by University College Dublin;
(g) Bachelor of Science in Equine Science awarded by the University of Limerick
(h) Diploma in Equine Science awarded by the University of Limerick
(i) Bachelor of Science (Honours) in Agriculture awarded by the Dundalk Institute of Technology.

Important Conditions worth noting

- The Young Trained Farmer must spend not less than 50% of his/her time farming the land for at least 5 years subsequent to the transfer or conveyance
- He/she must not dispose of all or part of the lands for a period of 5 years unless such lands are replaced within one year of disposal.
  A farm business plan must be submitted to Teagasc.

Qualifying for Refunds

The refunds procedure is as follows:

- The time limit within which Young Trained Farmers can complete their education, following the transfer of land, is 4 years.
- There is no longer a requirement for specific minimum education attainments at the date of transfer.
- The time frame in which a refund claim can be made is from six months to within four years of attaining the educational qualification.
- The 5 year period the Young Trained Farmer is required to retain the land begins in the case of a refund from the date the refund claim is made and not the date of the transfer.

Tax Planning Points on Stamp Duty

- No stamp duty arises on the sale of commercial forestry.
- There is no stamp duty on inheritances.
- Transfers between spouses/civil partners do not attract stamp duty.
- Below market rent leases can result in additional stamp duty, income tax and gift tax.
- Leases of 6 years and over of farmland are exempt from stamp duty.
- The 50% reduction on transfers between related persons will expire on 31st December 2022

The BVD programme will be enhanced for 2022, details are not yet finalised. For the most up-to-date information, see www.animalhealthireland.ie

BVD ERADICATION PROGRAMME

Programme Guidelines for 2022

(a) Tissue tag all calves at the earliest opportunity within 20 days of birth.
(b) Test all calves born into the herd, including stillbirths.
(c) Samples should be returned to the designated laboratory of choice at the earliest opportunity.
(e) Isolate and remove all animals with initial positive or inconclusive test result at the earliest opportunity. Removal time affects level of financial support.

NEGATIVE HERD STATUS (NHS)

In order to attain NHS herds must have:

1 Completed a minimum of three consecutive years of tissue tag testing on all calves born into the herd.

2 A negative BVD status for every animal currently in the herd (on the basis of either 'direct' or 'indirect' results).

3 Not had any animal(s) deemed to be persistently infected with BVD virus (PI) in the herd in the previous 18months.

Supports/Incentives

DAFM supports for removal of calves with initial positive or inconclusive test results are revised to the following rates and periods:

BEEF HERDS

€220 for beef breed animals removed with a registered date of death on AIM within 10 days of the initial test, reducing to €30 if removed between 11 and 21 days after the initial test.

DAIRY HERDS

Dairy heifers and dairy cross calves: €160 if removed within 10 days of the initial test, reducing to €30 if removed between 11 and 21 days after the initial test. €30 for removal of bull calves within 14 days of the initial test.

An exemption to the three-week timeframe for disposal has been secured by IFA for test results that indicate the possibility that the animal may be a TI. This is communicated on a case by case basis to herdowners of eligible animals and a further week is provided to facilitate a retest of the animal.

DAFM will issue an application form to farmers who are potentially eligible for payments.

Restriction of herds and notification of neighbours

DAFM will automatically restrict movements into and out of herds with positive or inclusive results. While restricted, movements out of the herd to slaughter or to non-breeding herds may be granted on a case-by-case basis under permit by the RVO, provided that the animals move directly to their destination. Neighbouring herds will also be notified, advising them to take appropriate biosecurity measures to minimize the risk of accidental introduction of infection. Restrictions will be lifted following completion of a whole herd test; Epidemiological investigation, and vaccination of all female animals aged 12months and above. These measures must be completed by a trained private Veterinary Practitioner (funded through DAFM / Rural Development Programme) and occur at least 3 weeks after the removal of animals with positive or inconclusive results.

Enhanced veterinary investigations of all herds with initial positive or inconclusive calves

Following lifting of restrictions, herds are required to continue to tissue tag test for a minimum of 24months after removal of the last animal with positive/inconclusive results; continue the vaccination programme in the herd in the following year (again delivered by trained private Veterinary Practitioner and funded by DAFM); not sell any potential trojen females – i.e. that was in-calf at the time of birth of the animals with positive or inconclusive results until its calf has been born and tested for BVD. For details contact Animal Health Ireland on 071 9671928.

Test animals of unknown status to obtain NHS

The presence of these animals prevents herds attaining NHS and accessing lower cost testing. It is now a legal requirement to test animals of unknown status born before 2013, in addition to those born after this date.

National Johnes Control Programme – Phase 2

The programme commenced on Jan 1st, 2019, is voluntary and will be available to all dairy farmers. DAFM will also provide national screening through Bulk Milk Tank testing of all herds. (BTM). The funding is summarised below.

1 Processors will provide three years of support for herds in the test negative pathway - year 1: €2.75 per animal, year 2: €2.06 per animal, year 3: €1.38 per animal.

2 For herds in the test-positive pathway, processors will provide €2.75 per animal in each of the four years.

3 DAFM will fund the cost of Veterinary Risk Assessment and Management Plans (VRAMPs), ancillary testing and Targeted Advisory Service on Animal Health (TASAH) investigations

4 Herds that enter the test-positive pathway following a positive BTM result, DAFM will provide additional funding on top of the €2.75 per animal to cover the testing costs if necessary.

Full details available at www.animalhealthireland.ie

TB

All aspects of the TB Compensation Regime are currently under review. For the most up to date information, see www.agriculture.ie

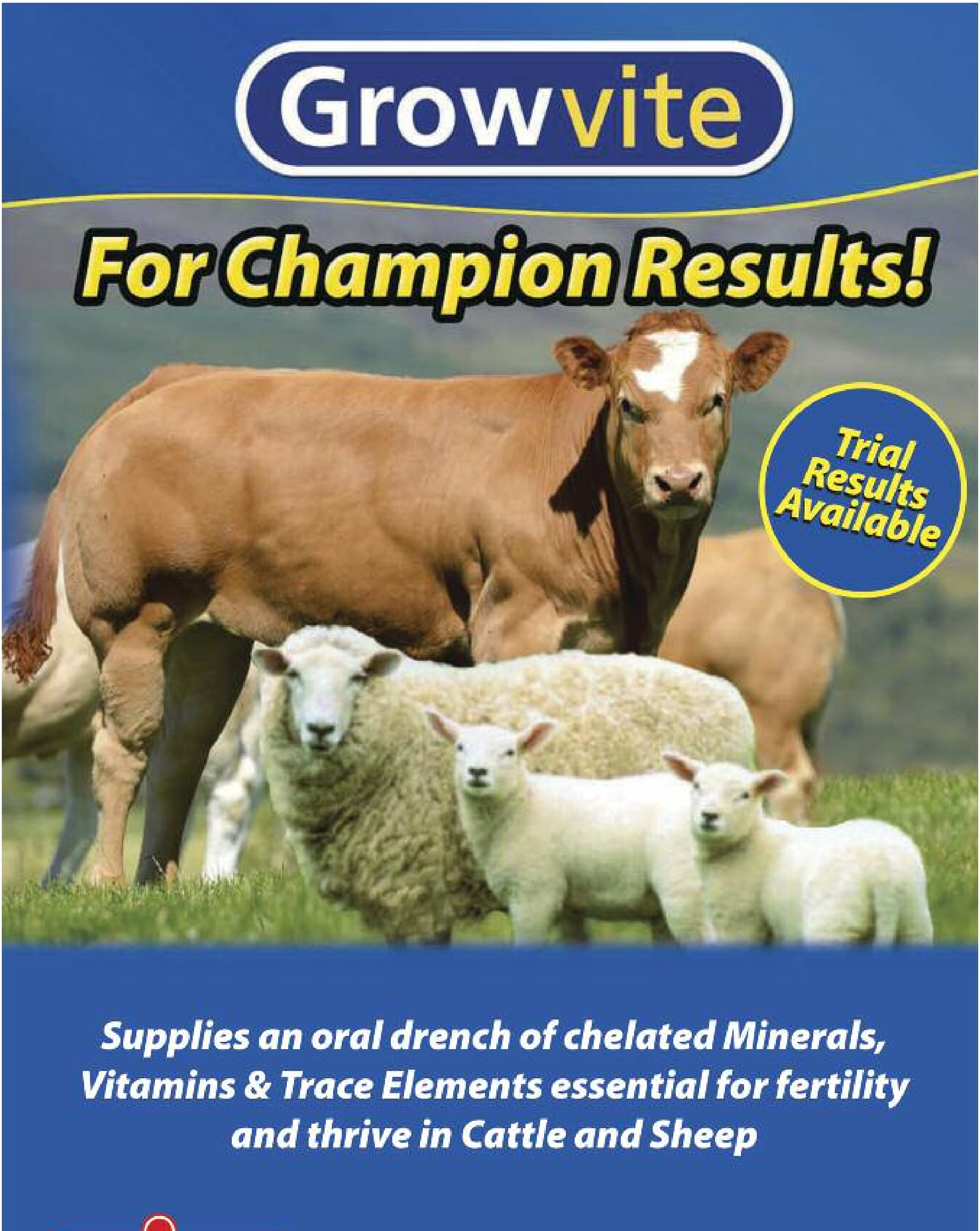
Compensation Regime

For the purpose of operating the scheme the On-Farm Market Valuation Scheme is the principal compensation measure available to Herdowners whose herds are affected by disease under the TB Eradication Scheme.
Other measures (i.e. Income Supplement, Depopulation Grants and Hardship Grants) are also available, subject to the Herdowner meeting the eligibility conditions for each measure.

On-Farm Market Valuation scheme

Market Value definition

Compensation shall not exceed the open market value of an animal, animal product, animal feed or other thing before its killing or natural death or destruction (less any salvage value or payment under a policy of insurance in respect of it) as if the disease did not exist.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Ceilings on compensation

A ceiling of €3,000 (which is inclusive of any factory salvage price payable by the factory or payment under a policy of insurance in respect of it) will apply to payment in respect of any individual bovine animal, except in respect of either:

i. one stock bull per breakdown episode where a ceiling of €4,000 applies (which is inclusive of factory salvage price payable by the factory or payment under a policy of insurance in respect of it).
or
ii. one pedigree stock bull in the same breakdown episode where a ceiling of €5,000 applies (which is inclusive of factory salvage price payable by the factory or payment under a policy of insurance in respect of it).

A stock bull has been defined as an adult bull that is kept for breeding within an epidemiological unit on the holding.

Other than the exceptions noted below (where permission is also required), valuation payments will not be made in respect of any cattle deemed reactor which are moved into the holding, during the restriction period.

Exceptions:
i. the introduction of a replacement stock bull(s). A 30 day pre-movement test is required;
ii. emergency replacement suckler calf (notified on relevant NBAS form - where a calf to a suckler cow dies).
iii. animals moved in to newly established herds on foot of permission by the RVO using Form ER37A
iv. movement of animals into a herd, contiguous to a High Risk breakdown, suspended pending test. In the latter case permission to move animals into the herd is automatically provided up to the date of test or where an extension to test has been granted up to the revised due date of the re-scheduled test or on completion of the test whichever is earlier.
v. the Movement of animals into high risk herds which are trade suspended pending the completion of the first post de-restriction check test. In this case permission to move animals into the herd is provided up to the due date of the test
vi. cases where approval has been received for movement home, to a restricted herd, of a farmers' own "test negative animals from a rearing/grazing/feeding herd, to alleviate or prevent a welfare problem (subject to compliance with additional testing requirements) using form ER37X.

Selection of Valuer

The selection of the Valuer to carry out the first valuation will be by way of agreement between the Department and the Herdowner. The Department will supply a panel of suitable Valuers for selection who provide this service in the region of the breakdown. In the absence of agreement being reached between the Department and the Herdowner on the selection of a Valuer from the panel or where the Department fails to make contact with the Herdowner/Keeper within 24 hours of the initial attempt for either the first and/or the appeal valuation, the Department will select a suitable Valuer from the panel to proceed with the valuation process.

The selection will be made from a panel of up to five suitable Valuers who are resident within 80 kilometres of the holding where the breakdown has occurred. In cases involving "specialist high merit" herds (e.g. pedigrees, milk recorded/weight recorded, type classification/linear scoring), the radius for the panel of Valuers can be extended beyond the limit referred to above.

In cases where the first valuation is appealed by both the Department and the Herdowner, (i) the Herdowner will, be given the option of choosing the Valuer and (ii) the party who chooses the Valuer will pay the cost of the appeal valuation.


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Payment for Valuations

The cost of all first valuations is generally borne by the Department. However, in some cases where a reactor has been medicated the cost of this valuation may be payable by the herdowner.

In cases where a Herdowner requests a second valuation i.e. an appeal valuation and nominates the Valuer, they will be liable for payment of a proportion of the Valuer's fee applied at a rate of 50% of the full valuation costs. These valuation costs which will be deducted from the valuation payment when processed.

Charges to be applied in respect of Appeal Valuations requested by the Herdowner/Keeper are as follows:

1 - 10	€55.00
11 - 30	€71.00
31 - 50	€87.00
51 and over	€87.00 and €1.00 for each animal above 50.

Compensation due under the On-Farm Market Valuation Scheme in respect of cases which proceed to Arbitration cannot be finally determined until the Arbitration hearing has been concluded. On that basis, arrangements will be made for an interim payment being approximately 85% - 90% of the lower valuation.

The issuing of any payment due is subject to receipt of all relevant documentation normally required by the RVO and to the normal checks carried out for compliance with scheme criteria.

On Farm Market Valuation Scheme Arbitration Panel

The membership of the above panel is appointed under the Animal Health and Welfare legislation and are comprised of a Chairman, Farming Bodies representative and Department representative.

The Arbitration Panel will take submissions and at the option of either party hold an oral hearing at a convenient provincial venue and will meet quarterly or more often if required for the purpose of hearing disputes.

OTHER COMPENSATION SCHEMES

Depopulation Grant

Herdowners whose herds are depopulated (totally or partially) in the interest of disease control may qualify for Depopulation Grants during the rest period provided the holding or depopulated portion thereof remains free of stock. Grants are generally paid for each animal removed in the depopulation measure and for those removed as reactors since the holding was restricted, on condition that the Herdowner agrees the depopulation at the time specified by the RVO. Animals moved into the restricted holding (with certain exemptions) may not be eligible.

DEPOPULATION GRANT RATES:

		Rate (€)	Rate (€)
Dairy Herd	*Cows/In-CalfHeifers /Pedigree Bulls > 12 mths	220.00 (55 per month)	Nil
All Herd Types	All Other Animals	76.16 (19.04 per month)	Nil

The Depopulation Grant rates quoted represent the maximum available in respect of a 4 month rest period following depopulation. Pro rata deductions will be made in the case of shorter rest periods.

*Where an ER83 declaring beef breed cows in a Dairy Herd has been received the Suckler Cow rate will apply should any of the cows listed be removed as a reactor.

Income Supplement

To be eligible for income supplement a herdowner/keeper must abide by the general eligibility criteria common to all TB Compensation Schemes in addition to the below:

All Herd Types (where eligible in line with existing criteria)

a) Income Supplement is payable in cases where disease breakdown results in the removal of more than 10% of animals in a herd in the relevant restriction period and where depopulation is not deemed appropriate. The calculation is based on the number of qualifying animals tested at the disease breakdown test.

b) The date of eligibility for (a) above is the date on which the total reactors removed represents more than 10% of the herd (some exceptions noted below will apply).

c) Payments in line with (a) above are made in respect of each animal removed as a reactor from a herd subject to relevant criteria and to exceptions which may apply i.e. reactors removed on an ER26a, medicated, other where appropriate.

Dairy Herds Only (where eligible in line with existing criteria)

d) An additional eligibility criterion is considered in respect of Dairy herds, which qualify for consideration under the scheme where at least 10% of the dairy cows are removed as reactors:

- The calculation of payments is based on the total number of dairy cows only and the percentage of these removed as reactors. Dairy cows are considered those cows listed at the breakdown test or heifers which become cows immediately prior to the breakdown test and have their calves registered within 27 days of the test date. To clarify:
    - Heifers which become cows during the course of the same restriction period (after the breakdown test) are not eligible for compensation.
    - Beef Breed Suckler Cows declared on an ER83 prior to the breakdown test will be excluded from the calculation.
    - Any reactors removed on an ER26a, or other where appropriate will be excluded from the calculation.
- The date of eligibility is the date on which the total reactors have been removed and the percentage of qualifying dairy reactors removed as reactors represents at least 10% of the total number of dairy cows at the breakdown test.
- Where a dairy herd qualifies initially under the dairy eligibility criteria and goes on to meet the existing criteria of losing more than 10% of the total number of animals tested at the breakdown test, it will then qualify for Income Supplement payment in respect of all reactors removed. However it will retain its original eligibility date i.e. the date on which it became eligible under the eligibility criterion.

Income Supplement Monthly rates:

Herd Type	Animal	Stable Herds	Feedlot/Dealer Herds (ER37F Activated)
		Rate (€)	**Rate (€)**
Dairy Herd	***Cows in a Dairy herd**	**55.00**	**Nil**
Suckler Herd	**Cows in a Suckler herd**	**38.09**	**Nil**
All Herd Types	**All Other Animals**	**25.39**	**Nil**

*Where an ER83 declaring beef breed cows in a Dairy Herd has been received the Suckler Cow rate will apply where any of the cows listed are removed as a reactor

Hardship Grant

The Hardship grant scheme is extended to dairy farmers even when producing milk. The Hardship Grant eligibility period runs from 1 November to 30 April. This Scheme is designed to alleviate the additional feed costs incurred by some herdowner whose holdings are restricted during this period on foot of a herd re test and where animals are retained and fed during periods of restriction. Some exceptions to the herd retest rule may apply. These are detailed in the Hardship Grant documentation. Potentially eligible herdowners must meet certain conditions including requirements that they must not have any off farm income.

Hardship Grant Rates

The Scheme provides for a payment of €38 per month for each suckler cow and €25 per month for each dairy cow or other bovine animal retained on the farm subject to a maximum payment of €250 per month for a period not exceeding 4 months within the period 1 November to 30 April.

Purchase in Facilitation

Restricted herds may now move animals in without requiring one prior clear test however in such cases a risk mitigation plan must be implemented before permission to move in is granted. Eligibility for On Farm Market Valuation (OFMV) for animals moved into a restricted herd is being discussed at the Finance Working Group. Currently animals moved into a restricted herd which become reactors during the current breakdown are not eligible for OFMV.

Special tax treatment of compulsory livestock disposals for disease eradication purposes

The detailed provisions are contained in Section 668 of the Taxes Consolidation Act, 1997, and were amended by Section 49 of the 2001 Finance Act, Section 29 of the 2002 Finance Act and Section 33 of the 2008 Finance Act.

The 2008 amendment deals specifically with broadening the qualifying criteria to include all animals removed for TB purposes; previously the concession was only available for full TB Depopulations.

As the provisions of this important relief are complex, farmers seeking to avail of this relief should consult with their tax adviser/accountant.

18-month TB test validity for purchased in animals going to slaughter

This rule change, secured by IFA, is worth €30 per animal in savings from reduced private testing fees and weight loss from assembling of animals unnecessarily prior to slaughter.
Animals purchased in are now eligible for slaughter up to 18 months since their last herd test provided the herd of origin is inside 12 months of its last TB test.

Where animals between 12 and 18 months of their last TB test are presented for slaughter, they will be accepted for slaughter as normal, this will then trigger a check on the test profile of animals in the herd. Herds where less than 20% of the cattle have not been tested within the previous 12 months (including those slaughtered on the day): A letter will issue to the herdowner advising him of the presence of out of test animals in the herd. He will also be informed of the implications of exceeding the 20% threshold. (See next page).

Herds where more than 20% of the animals on the holding have not been tested within the previous 12 months (including those slaughtered on the day): The herd will be trade restricted, for outward movement, e.g. farm-to-farm and mart sales, with the exception of animals moved directly to slaughter up until the next scheduled herd test date. Alternatively, the herdowner may opt to test the out-of-date animals or bring forward the herd test or under certain conditions be permitted by the DVO to move animals out on permit (e.g. to a feedlot or following a recent pre-movement test).

Animals not tested for more than 18 months

The policy is that an animal that has not been tested within an 18-month period is not allowed under any circumstances to move out of the holding, even direct to slaughter. However, in cases where such an animal is presented for slaughter, the animal will be slaughtered and the herd will be immediately trade restricted such that no movement will be permitted out of the herd. This restriction may include movements to slaughter, other than permitted by the DVO until all of animals in the herd have been tested for TB. Normal disease control rules will apply.

Feedlots

Feedlot herds with a pre-registered agreement with the DVO will ordinarily have permission to move in cattle for fattening and to move animals to slaughter in accordance with their specific agreement. These herds will also avail of the 18-month TB test validity for purchased in animals.

Inconclusive Policy

DAFM now remove historical inconclusive animals from herds with full compensation where the herd has a TB breakdown.

New Inconclusive animals, where the farmer choses to hold on to these animals and retest them will undergo more intensive testing. These animals are restricted to the herd.

- GIF testing (blood testing) of the inconclusive animals 10 days after disclosure
- GIF testing (blood testing) at 6-month intervals
- IFA have called on the Department to incentivise farmers to remove these animals from the herd by compensating farmers for inconclusive animals that go for slaughter at the end of the production cycle.

Changes to Wildlife Control Programme

DAFM are continuing with the remapping of badger setts nationally and have recognised the significant information being provided to them by farmers. To assist this process DAFM have launched an app to assist farmers in reporting sets on their land.

This will facilitate the enhanced implementation of the wildlife control programme.

€6m has been committed by the Minister for Agriculture in the Budget to the Wildlife Control Programme following IFA's submission seeking an increase in staff resources to implement the programme.

DAFM have also agreed to implement the Wildlife Control Programme in areas in advance of major infrastructural works.

The TB Forum have recognised the issues associated with deer, including TB, across the country and have announced the reestablishment of the National Deer Management Forum to address these issues.

AMR (ANTIMICROBIAL RESISTANCE) KEY ADVICE

Code of Good Practice Regarding the Responsible Prescribing and Use of Antibiotics in Farm Animals

The responsible use of antibiotics can be defined as using "as little as possible, and as much as necessary".

In order to use as little as possible, it is necessary to reduce the risks associated with disease by implementing good farm management practices including optimum ventilation, stocking densities, nutrition, hygiene and parasite control for your personal farm set up. A focus on disease prevention and improving animal health are key factors in addressing AMR.

Medicines must not be used as a substitute for good farm management.

Antibiotics should be used to maintain animal health and welfare only when necessary. Importantly they must be used correctly.

When using antibiotics, the animal disease should be diagnosed by a vet, who then prescribes the treatment protocol. Antibiotics should be purchased only from an authorised supplier. The instructions on the veterinary prescription and label must be followed, always administer the correct dose, finish the course as instructed, observe the withdrawal period, and adhere to correct storage and disposal practice.

The **"Six Rights"** should be applied in prescribing and using antibiotics:

1. Right veterinary diagnosis
2. Right animal
3. Right antibiotic
4. Right dose
5. Right duration
6. Right disposal

Critically Important Antibiotics (CIA's)

Certain groups of antibiotics are considered critically important antibiotics in human health care, as they are the antibiotics of last resort to treat disease when other antibiotics have failed.

The Department of Agriculture, Food and Marine have a policy document outlining the conditions under which the Highest Priority Critically Important Antibiotics should only be prescribed and used.

Given the importance of these Highest Priority CIAs in human health these antibiotics should NOT be used as first line of treatment in animals and they should only be used following veterinary advice, when there are no effective alternative antibiotics available for the respective target species and indication. Restricting the use of these particular families of antibiotics is vital to keep them effective for future use in human health, but also to keep them available and effective to protect animal health and welfare. More advice on the use of HP-CIAs in animals is contained within the official DAFM Highest Priority CIA policy document available on the DAFM website.

FOREST GRANTS AND PREMIA

The forest sector contributes €**2.3 billion to the Irish economy and** supports nearly 12,000 jobs, primarily in rural areas. The private forest sector, which is made up predominantly of farmers, owns and manages nearly 50% of the national forest estate.

Forestry is a key sector in the transition towards a low carbon and climate friendly economy, not just by acting as a carbon sink as the timber grows but also indirectly through the displacement of fossil fuel as Ireland's largest biomass resource. The Department of Agriculture, Food and the Marine administer all schemes to encourage farmers to plant more forests by compensating them for the cost of establishment and for the income foregone during the maturation of the timber, as well as providing essential supports to manage and harvest the forest resource.

AFFORESTATION SCHEME AND CREATION OF WOODLAND

The Forestry Programme 2014-2020 which commenced in 2015 and has been extended to the end of 2022 provides grants and premiums to support the establishment of new forests. The Afforestation scheme is 100% funded by the National Exchequer.

The scheme provides a fixed establishment grant up to 100% of the total costs. The grant is paid in two instalments. The first instalment, 75% of the total available, is payable immediately after completion of the establishment work (including site preparation, planting and fencing). The second instalment, 25%, is paid not sooner than four years or when the crop is satisfactorily established.

Forest premiums will be paid each year for up to 15 years. Forest premiums payments are income tax exempt but liable for PRSI and USC. Farmers can receive both Single Payment and Forest premium on eligible land afforested, however you must retain at least 10% of the eligible hectares declared in 2008 in an agricultural activity, subject to a minimum area of 3 hectares.

To be eligible under the scheme a conifer plantation must not be less than 1.0 hectares in area.

A smaller plantation is acceptable if directly adjacent to an existing forest. A broadleaf plantation must not be less than 0.1 hectares in area. All Afforestation and Creation of Woodland Schemes are subject to a replanting obligation. IFA recommends that farmers use an appropriate contract when planting, such as the IFA Master Forestry Contract.

The following are the grant and premium rates for all categories:

Grant Premium Category	Total Grant (€/ha)	Second Grant (€/ha)	Fencing allocation (IS436) 140m/ha	Alternative fencing allocation (non-IS436) 100m/ha	Total Grant available (€/ha)	Annual Premium Rate <10ha (€/ha)	Annual Premium Rate >10ha (€/ha)	Duration of premium (years)
GPC 1 - Unenclosed	1,605	535	600	350	2,740	185	190	15
GPC2 – Sitka spruce/Lodgepole pine	2,330	775	600	350	3,705	440	450	15
GPC 3 – 10% Diverse Conifer / Broadleaf	2,410	805	600	350	3,815	510	520	15
GPC 4 – Diverse Conifer	2,785	925	600	350	4,310	590	600	15
GPC 5 – Broadleaf	3,960	1,320	600	450	5,880	605	620	15
GPC 6 – Oak	4,215	1,405	600	450	6,220	645	660	15
GPC 7 – Beech	4,215	1,405	600	450	6,220	645	660	15
GPC 8 - Alder / Birch	2,695	900	600	450	4,195	605	620	15
GPC 9 – Native Woodland Establishment* (Scenario 1 – 3)	4,215	1,405	600	450	6,220	665	680	15
GPC 10 – Native Woodland Establishment* (Scenario 4)	3,960	1,320	600	450	5,880	665	680	15
GPC 11 – Agroforestry**	4,215	1,405	600	450	6,220	645	660	5
GPC 12a – Forestry for Fibre	2,410	805	600	450	3,815	510	520	15

* Farmers should be aware that they may be eligible to establish a native woodland within the Natura 2000 areas (SACs, SPAs and NHAs) and Acid Sensitive Areas (ASAs).

** The establishment of Agro-Forestry woodlands is now eligible under the scheme within ASAs, without the requirement for water sampling.


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FORESTRY - A GOOD ADDITION TO YOUR EXISTING FARM ENTERPRISE

As the largest body of landowners in the country, the future of forestry depends on farmers and their willingness to commit to some level of forestry enterprise on their farm. A growing number of farmers are interested in finding out about forestry and how it can work alongside their existing enterprise, and should not be put off by fear of the unknown.

In addition to the traditional option of planting conifers, many landowners are now choosing to plant native woodlands. A strong trend to increased interest in native woodland planting has been observed with 22% of total planting consisting of native woodlands in 2020 and nearly 30% of native trees planted as a percentage of total planting recorded to end June 2021. Apart from the fact that it attracts the highest grant and premium rates provided under the afforestation scheme, farmers increasingly seek to deliver environmental benefits, such as enhancing water quality, habitat creation and climate adaption measures as well as making a meaningful contribution to addressing the biodiversity crisis.

The new Forestry Programme which will be prepared over the next year or so is an opportunity to look afresh at what farmers want from forestry. The new Programme must align fully with other agricultural schemes, combining woodland creation with farming rather than in competition with it, in order to encourage greater uptake. If farm forestry is to succeed in the decades ahead it must deliver an economic return for the farmer in a way that compliments and enhances their farming enterprise.

We already have an ambitious target to increase forest cover by 8,000 hectares per year under the Climate Action Plan. It's obvious that any woodlands created in the future must have a greater focus on delivering environmental benefits. Sustainable forest management is also key to the environmental credentials of the sector. We will need to incentivise continuous cover forestry on suitable sites, moving away from clearfell and replanting where possible.

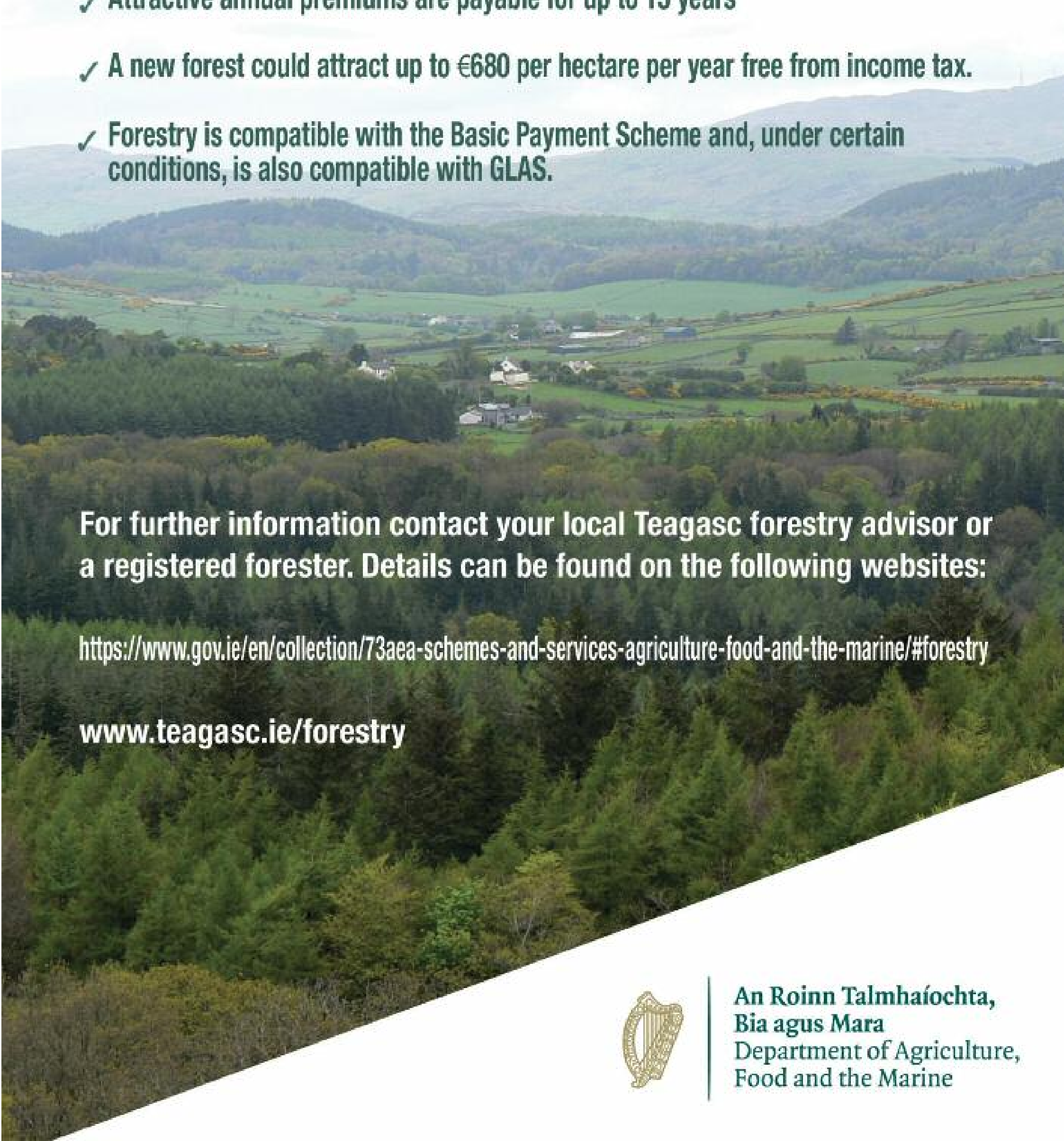
Forestry continues to be a good investment for farmers both from an economic and environmental perspective. The Department would encourage all farmers and landowners to consider forestry and to discuss the many options available to them with their consultant or Teagasc advisor.

For further details see:
https://www.gov.ie/en/collection/73aea-schemes-and-services-agriculture-food-and-the-marine/#forestry

Farm forestry - a good option for your farm

WHY?

- ✓ 100% of establishment costs covered by afforestation grant
- ✓ Attractive annual premiums are payable for up to 15 years
- ✓ A new forest could attract up to €680 per hectare per year free from income tax.
- ✓ Forestry is compatible with the Basic Payment Scheme and, under certain conditions, is also compatible with GLAS.



For further information contact your local Teagasc forestry advisor or a registered forester. Details can be found on the following websites:

https://www.gov.ie/en/collection/73aea-schemes-and-services-agriculture-food-and-the-marine/#forestry

www.teagasc.ie/forestry

An Roinn Talmhaíochta,
Bia agus Mara
Department of Agriculture,
Food and the Marine

FOREST FENCING AND TREE SHELTER SCHEME

This scheme is designed to address the risk posed from deer and hare damage that may occur after afforestation Form 2 payment and before crops have reached the standards required at the Form 3 payment stage at least four years later. The scheme is open to Native Woodland Scheme conservation projects where damage being caused by unforeseen grazing pressure from deer and hare is preventing the second instalment from being secured.

The scheme will be capped at a maximum of €40,000 per application based on the original contract numbers of the plantation. A forest owner can only submit one application in any calendar year. There are three separate elements in the scheme and a combination of elements can be included on the one application.

Forest Fencing - Element 1: Deer fencing measure for GPC4-10 and NWS Conservation

- New deer fencing provision € 16.25 /m, for IS436 @ 140 m/ha = € 2275/ha.

- New upgrade deer fencing rates € 8 /m, for IS436 @ 140 m/ha = € 1,120/ha.

Forest Fencing – Element 2: Tree Shelter Measure GPC 3-10 & 12

- Grant of up to €600/ha for tree shelters aimed mainly but not exclusively at protecting young existing broadleaves in the category of Additional Broadleaves (ADB) where deer are causing significant damage.
- There must be a minimum of 45 shelters erected per planted hectare planted at a minimum spacing of 6 x 4 metres in ADB areas

Forest Fencing - Element 3: Hare fencing or hare fencing upgrade for all GPCs

- A grant of € 2.5/m up to a maximum of 140m/ha for forests that have hare damage after Form 2 payment and up to approval for Form 3 payment.

FOREST ROAD SCHEME

It is a cost-based scheme that grant aids the construction of forest harvesting roads. The grant is a single payment following assessment by the Department.

Category		
Harvesting Road	€40	25*
Additional bell mouth allowance	€40	20**
Special Construction Works	50% of cost up to €5,000***	

* If the applicant previously received grant aid for the construction of a management road, they are eligible for the remaining grant, up to a maximum of 20 metres.
** Where a new entrance is being created or modified an additional allowance of 20 metre per forest plantation is available.
*** Additional grant to facilitate the construction of forest roads in environmentally sensitive sites to limit potential adverse impact. Eligible operations include: tree clearance, inceptor drains, base course and surfacing, culverts, bridges etc.

WOODLAND IMPROVEMENT SCHEME

Thinning

This scheme provides two thinning interventions for all broadleaf and broadleaf mixed forests regardless of whether or not they are grant aided. Thinning operations are essential operations in broadleaf and broadleaf mixtures due the higher variability of both stem growth and quality of broadleaves. The scheme comprises of two elements:

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- **Element 1:** First Intervention grant of €750/ha for all broadleaf forests and all broadleaf mixtures that meet the required eligibility criteria.

- **Element 2:** Second Intervention grant of €500/ha for all broadleaf forests and all broadleaf mixtures subject to eligibility criteria.

Continuous Cover Forestry

Continuous cover forestry (CCF) is defined as the use of silvicultural systems whereby the forest canopy is maintained at one or more levels without clear-felling. The distinctive element of CCF is the avoidance of clear-felling of areas greater than 0.25 ha or more than two tree heights wide without the retention of some mature trees.

This element will provide funding for conversion of existing forests to CCF over a 12-year transitional period. Successful applicants are eligible for three Woodland Improvement Scheme payments of €750/ha for three separate interventions.

RUS - RECONSTITUTION AND UNDERPLANTING SCHEME (ASH DIEBACK)

The RUS scheme is provided to encourage the active management of ash plantations in the context of the control and spread of ash dieback disease. Through the RUS scheme, DAFM financial support can be made available for the following:

Site clearance or partial clearance

This involves the clearance (in advance of reconstitution) or partial clearance (in advance of underplanting) of ash trees and associated operations in order to present the site for reconstitution or underplanting.

Reconstitution

This involves the replacement of ash trees with alternative species following ash clearance. All GPCs are available to the landowner including agroforestry.

Under-planting

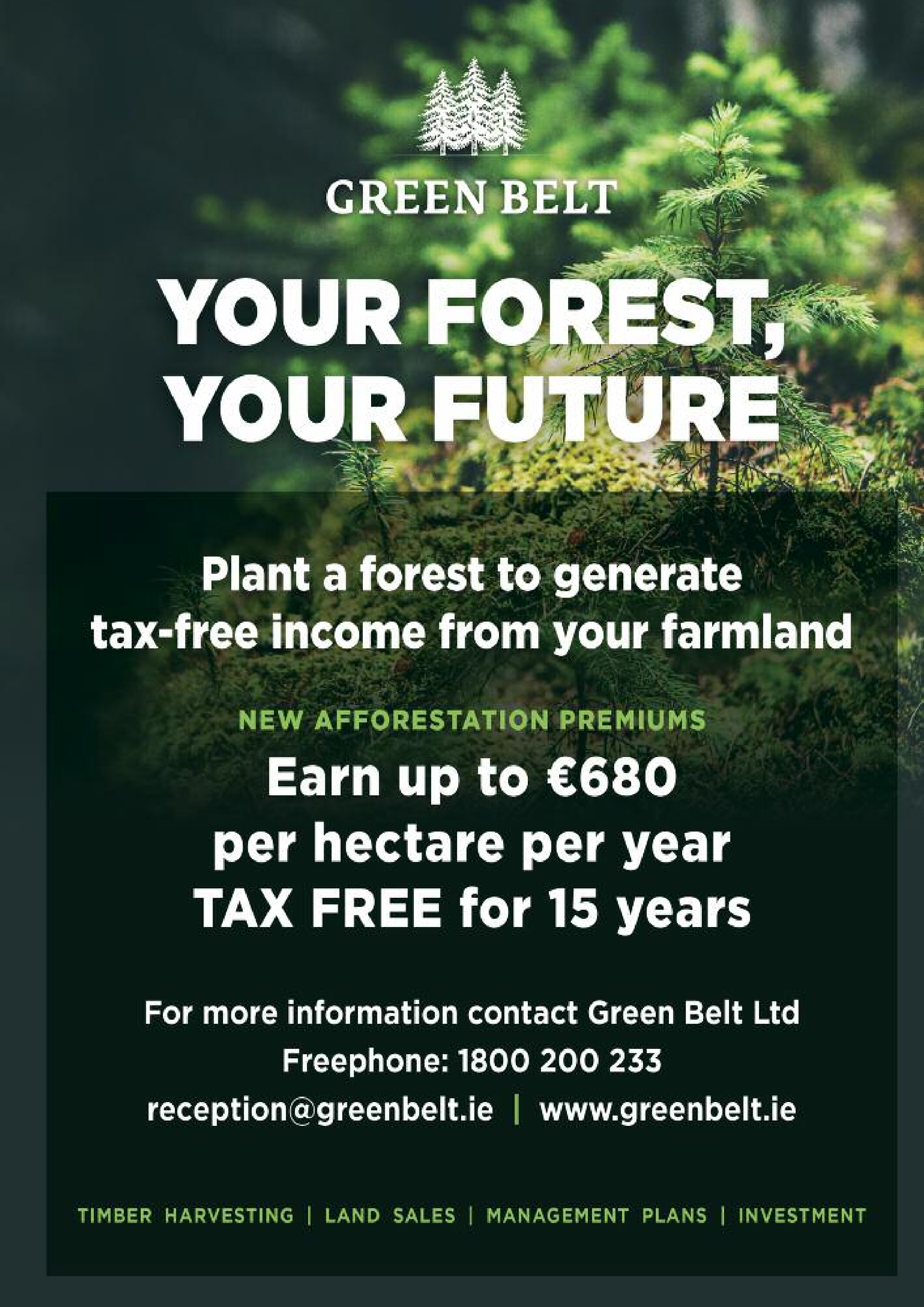
This involves the partial replanting of an ash plantation following partial clearance through systematic felling. All GPCs are available to the landowner including agroforestry.

This is a fixed grant scheme; rates are as follows:

- Reconstitution
    - Site clearance @ €1,000/ha cleared.
    - Reconstitution will be paid at the appropriate Grant & Premium Category (GPC) as described in the Afforestation Grant and Premium Scheme.
- Underplanting
    - Site clearance @ €1,000/ha cleared.
    - Underplanting grant paid at up to 60% appropriate Grant & Premium Category (GPC) as described in the Afforestation Grant and Premium Scheme. (This is based on replanting of up to 50% of stand.)

The reconstitution/underplanting grant will be paid in 3 instalments as follows:

- Application for the Site Clearance Grant.
- Application for the 1st Instalment Grant may be made following the reconstitution/underplanting of the treated area (75%).
- Application for the 2nd Instalment Grant may be made four years after the site is successfully reconstituted or underplanted (25%).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TIMBER HARVESTING | LAND SALES | MANAGEMENT PLANS | INVESTMENT

HARVESTING & TIMBER MARKETS

1. ADVICE

To those new to forestry and harvesting, the array of options and even language can be baffling. Therefore, it is best to arm yourself with support from professionals or fellow forest owners, who can help you create contacts and get to know the local markets. IFA's Practical Guide to Selling Timber publication takes you through the steps of preparing for a thinning operation.

2. INVENTORY OF YOUR FOREST

Information on your forest is valuable and the basis of all decisions. Therefore, any files, maps, Forest Service forms & applications, management plans etc. should be maintained together. It is important that you understand the potential value of your forest so you can develop a management plan to maximise income. Even if you plan to hire a professional forester to manage the sale of your timber it is important that you have some prior understanding of what is involved.

3. FELLING LICENCE

Remember you are legally required to apply for a felling licence to cut down a tree in your forest. The Forestry Act 2014 provides for a single licence process for tree felling. Felling licences can be valid for up to 10 years in duration, which may be extended for one or more further periods, up to a total of 5 years. If you have any queries in relation to tree felling, it is recommended that you seek the advice of the Felling Section on 053 9163400 or email felling.forestservice@agriculture.gov.ie.
It is very important that you read through the terms and conditions of your felling licence before harvesting operations start.

4. THINNINGS

Thinnings are the most important management intervention and are critical to the final value of the crop. Thinning is, however, not without risk, there is a window in the life cycle to start thinning otherwise it could be at risk of windthrow. Ahead of first thinning a road is usually required and this can take up to two years, so plan ahead. There is also the danger of over-thinning whereby too many trees are removed, as a rule of thumb 50m^3 per hectare should be removed per thinning. Monitoring thinning operations is essential meet with the harvesting operator, request print out from harvester head, walk the forest during operations to ensure it is not over thinned.

It is important to remember that the primary aim of thinning is to improve the overall quality of the forest to maximise sawlog production.

IFA produces quarterly timber market reports on the market price per ton for pulp, stake, pallet and sawlog, these are available on IFA.ie and IFA app.

5. USE A WRITTEN CONTRACT

Before a single tree is cut, you and the buyer should have a written contract. A timber sales contract is one of the most important elements in a successful and profitable timber sale.

6. SECURITY & HAULAGE

The greatest security risk is when your crop is on the roadside and exposed to theft. Therefore, simple measures like gates, locks and a means of checking and monitoring timber lorry removals will ensure security.

PROTECT YOUR FOREST FROM FIRE

The highest risk period for forest fires occurs between **February and June,** when ground vegetation is dead and dry following winter. For this reason, the danger can be extremely high, even when it has rained recently. There are a number of steps, which could be taken to minimise the risk of forest fires:

1. DO NOT LIGHT FIRES IN OR NEAR WOODLAND

2. CHECK FIRE BREAKS

It is the owners' responsibility to ensure that Fire Breaks surrounding plantations are inspected annually prior to the fire season and maintained in an effective, vegetation free condition. Ideally Fire Breaks should be at least 6 metres wide.

3. INSURE YOUR CROP

4. OBEY THE LAW

It is a legal offence to cut, grub, burn or otherwise destroy any vegetation growing on any land not then cultivated between 1st March and 31st August in any year.

5. PLAN AHEAD

Fire plans should be developed for all plantations, including a map showing access and assembly points for firefighting personnel, as well as equipment and potential sources of water. The plan should also include contact details for the emergency services, relevant forest management organisations, neighbouring landowners and forest owners in order to summon help should the need arise.

6. BE VIGILANT

Forest owners should be particularly vigilant following prolonged dry spells. If a fire is detected, do not delay, summon help immediately and activate the fire plan. A farmer that is or was in receipt of an afforestation grant has a legal obligation to reconstitute forest after it has been damaged. Non-reconstitution of a damaged plantation is a breach of contract and farmers can be liable for the repayment of all grants and premiums in any case where the plantation has not been reconstituted.

LEASED LAND INCOME TAX EXEMPTION SCHEME

The Income Tax Exemption

In recent Budgets, significant changes were introduced for the leased land tax exemption scheme in an attempt to make it more attractive to landowners. The level of annual tax exemption depends on the length of the lease, as follows:

Term of Lease	Maximum Amount of Tax
5 – 7 years	€18,000
7 – 10 years	€22,500
10 – 15 years	€30,000
15 years or longer	€40,000

Qualifying Lease

A qualifying lease must be for a period or at least 5 years. It should be in writing, setting out the terms of the lease, for example the guaranteed tenure of the lessee for a minimum time period of 5 years. It must not be between family members (see: Qualifying Lessee following).

Qualifying Lessor

From 2015, there is no age limit for a qualifying lessor (previously an individual had to be over 40 years of age).

Farm Land

Farmland is defined for the purposes of the tax relief. The land must be in the State. It must be wholly or mainly occupied for the purposes of husbandry. This includes normal farming, market gardening, horse breeding, cattle dealing, fruit growing and any other form of husbandry, intensive or otherwise, which involves the use of the land or its produce. Any building on the land, used for the purpose of farming that land, other than a building or part of a building used as a dwelling, is treated as part of the land.

Qualifying Lessee

A qualifying lessee is a person (individual or limited company) who is not connected with the lessor. A lessor is not entitled to the relief where he/she leases land to: his immediate family (e.g. grandparents, parents, brothers, sisters, children, grandchildren, etc). The spouse of the lessor or the immediate family of the spouse, a person with whom the lessor is in partnership, a company which the lessor controls. The lessee must carry on farming (within the broad meaning of "husbandry" set-out above) on the leased land either solely or in partnership with a person or persons who is or are also qualifying lessees.

Husband and Wife as Joint Lessors

Entitlement to relief is on an individual basis.

Where two or more persons have an interest in a qualifying lease as lessors and are each entitled to receive rent under the lease, the relief is available to all of them. Irrespective of the basis of assessment, a husband and wife who are joint owners of the land are each entitled to a maximum reduction of the appropriate amount in their separate assessable incomes from qualifying leases (whether as lessors under separate leases or as joint lessors under the same leases). Similarly, other joint lessors are entitled to separate maximum reductions of the appropriate amount against their respective shares of the rent from the qualifying leases.

Legal Security of Landowners where Land is Leased Out

The legal advice from James Staines of O'Hare O'Connor Walshe, Solicitors to IFA, is summarised as follows.

Where land is leased out and payment received for the lease, there is no threat to the ownership of the land irrespective of the length of the lease. However, in certain circumstances tenants may have a **right to claim renewal** of the lease when the lease agreement ends.

The Landlord and Tenant Act of 1994 provides tenants with a right to claim renewal of a lease at market value, where the property leased consists predominantly of buildings or where the land attached to buildings is considered to be "subsidiary and ancillary" to buildings. Also, under the Landlord and Tenant Act of 1980, a tenant is entitled to seek renewal of a lease where they have been in occupation for more than 20 years, or where they make substantial improvements to the property. However, under most lease agreements there is a prohibition on the tenant carrying out investments or improvements without the permission of the owner.

Thus where a lease involves only land, or land together with some buildings but the buildings are subsidiary and ancillary to the land, the landowner can give a lease for up to 20 years without the tenant having any right of renewal.

In a situation where the farm being leased involves a substantial amount of buildings and the landowner is concerned that the land may be deemed to be subsidiary and ancillary to the buildings, the landowner can protect his interests by having **a lease for the land only,** and either a licence or a letting for the temporary convenience of the land owner for the buildings on the land. In these circumstances the tenant would not have a right of renewal on the buildings or the land.

However, if the farm predominantly comprises of buildings such as intensive pig or poultry units, the tenant has a right to renewal if the lease is longer than 4 years and 11 months. A longer arrangement can be entered into by way of **either a licence or a letting for the temporary convenience of the land owner** for the buildings on the land. Again in these circumstances the tenant would not have a right of renewal on the buildings or the land, but the income tax exemption would not apply. IFA advises landowners to raise any concerns they may have with their Solicitor before entering a lease agreement.

Leasing Single Payment Entitlements

When entitlements are leased, **a transfer form** (SPS/TE 2007) must be completed and returned to the Department of Agriculture and Food, together with a copy of the lease agreement, both signed by the landowner and the lessee.

The Land Leasing Income Tax Exemption Scheme was extended under the 2006 Finance Act to **cover income under qualifying leases of single payment entitlements** for 2005 and later years.

Example of Leasing versus Annual Letting

If a landowner with an off-farm income who is liable to pay tax at 40% leases out his land and entitlements for 7 years for €10,000 /year, all this €10,000 is exempt from income tax. If, on the other hand he decides to let it on the 11 months system for €10,000/ year, he keeps €6,000/year and pays €4,000/year in tax. Over the 7 years, he is better off by €28,000 under a leasing agreement.

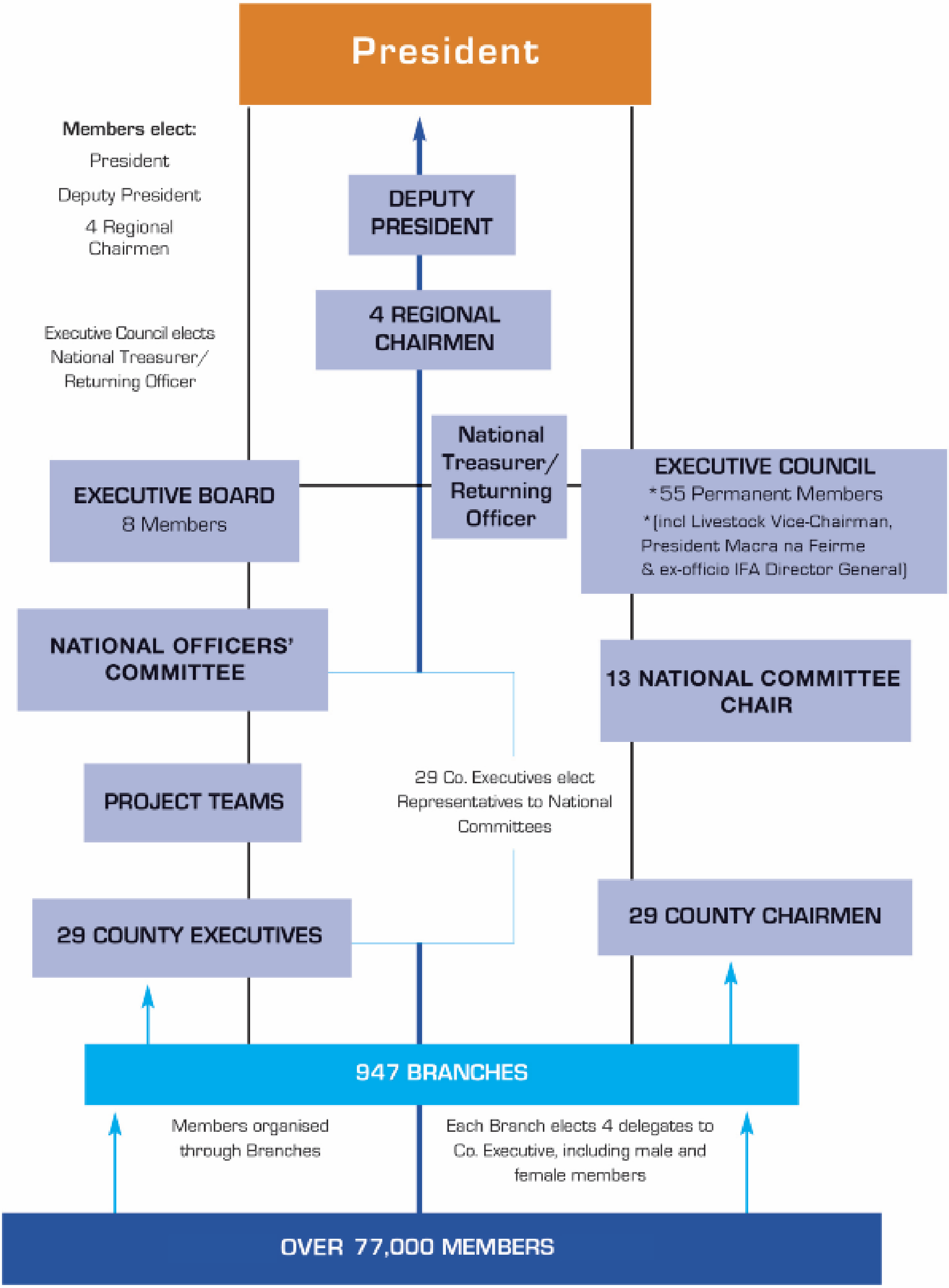
Capital Gains Tax Retirement Relief

Where an individual has leased out land on a long-term basis (up to 25 years), which has been owned and farmed by the individual for 10 years prior to first being leased out, the individual qualifies for CGT Retirement relief on the disposal of that land, upon reaching the age of 55.

IFA Master Lease

The IFA Master Lease is a standard draft lease document. It can be downloaded from the IFA website at https://www.ifa.ie/leasing-land/

IFA ORGANISATIONAL STRUCTURE



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087 416 4478

CAVAN
Elizabeth Ormiston
086 340 3143

CLARE
Thomas Lane
087 234 7314

CORK CENTRAL
Conor O' Leary
086 254 1401

CORK NORTH
Anne Baker
086 600 9504

CORK WEST
Donal O'Donovan
086 837 1753

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Brendan McLaughlin
087 925 2816

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087 815 2823

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087 433 1387

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KERRY 2ND REP
Mary Fleming
087 744 8755

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085 126 1278

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Jim Mulhall
086 262 4834

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John Fitzpatrick
086 277 9668

Information correct at time of print in December 2021. See ifa.ie for the most up to date information

IFA

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086 398 1658

LIMERICK
Sean Lavery
087 855 1286

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086 248 9212

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Jarlath Walsh
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087 741 9149

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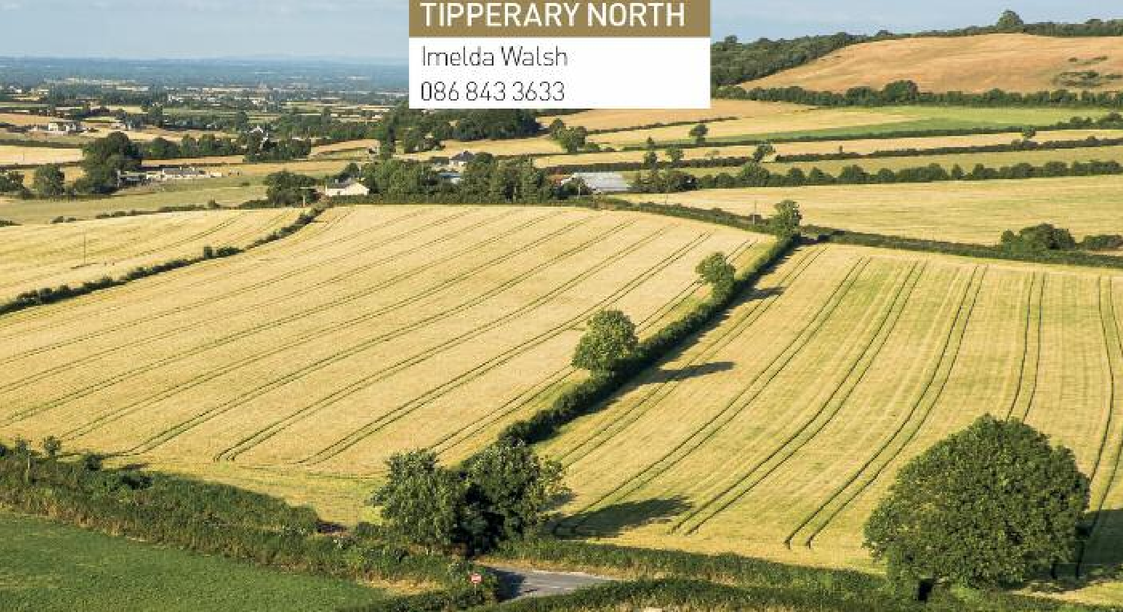
Thomas Byrne
087 833 0439



IFA National Committee/ Section Chairmen

DAIRY
Stephen Arthur
086 349 7081

ENVIRONMENT
Paul O'Brien
086 885 9277

FARM BUSINESS
Rose Mary McDonagh
087 742 6779

FARM FAMILY & SOCIAL AFFAIRS
Caroline Farrell
086 378 7987

FARM FORESTRY
Vincent Nally
086 815 4826

GRAIN
Mark Browne
087 270 3585

LIQUID MILK
Keith O'Boyle
087 617 8147

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Brendan Golden
086 601 7573

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087 289 5966

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Sean Dennehy
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086 824 2009

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087 262 5831

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086 260 8399

AQUACULTURE
Michael Mulloy
087 674 0656

FMP
Willie Lennon
087 967 9439

HILL FARMING
Flor McCarthy
086 261 2989

MUSHROOMS
Gerard Reilly
086 269 2012

ANIMAL HEALTH
Patrick Farrell
087 989 2936

Information correct at time of print in December 2021. See ifa.ie for the most up to date information

IFA Regional Offices

IFA has 12 local offices with professional support staff covering all areas of farm policy. We are available to assist individual members on any issue of concern either in person or over the phone.

Donegal	Denise Wilson T: 074 914 5658
Cavan Louth Monaghan	Turlough Slaney/ Geraldine Mallon T: 042 974 4870
Leitrim Longford Roscommon Sligo	John O'Hanlon/ Noelle Rogerson T: 090 662 5235
Galway Mayo	Roy O'Brien/Una Keane T: 091 844 268
Laois Offaly Westmeath	William Dolan/ Teresa Walsh T: 057 934 1447
Dublin Meath	William Dolan/ Maria Alwell T: 046 924 0436
Kildare Wexford Wicklow	Jackie Whelan Fagan T: 053 923 3090
Carlow Kilkenny Waterford	Joe Kelly T: 056 776 3404

Tipperary North Tipperary South Clare	Oisín McGlynn/ Brenda Ryan T: 067 32213
Limerick	Oisín McGlynn/ Sinéad Clancy/ Sharon McCarthy T: 061 314 196
Cork Central Cork West Cork North	Karol Kissane/ Ann Horgan T: 021 454 5944
Kerry	Karol Kissane/ Teresa Curran-Keane T: 066 712 3279

Main Office:
01 450 0266
info@ifa.ie

Information correct at time of print in December 2021.
See ifa.ie for the most up to date information

FARM EQUIPMENT & MACHINERY 2022

NEW JOHN DEERE ENGINE POWERS LATEST FORAGERS

John Deere has added two new models to its 9000 Series self-propelled forage harvester range. At the heart of the 9500 and 9600 is an all-new 18-litre John Deere engine producing 700 and 750hp respectively, requiring no DEF.

This award-winning engine design introduces HarvestMotion Plus, which delivers exceptional torque rise and even more power at low engine RPM. It also produces extra power up to 766hp on the 9500 and 787hp on the 9600.

The foragers employ HarvestMotion, a unique low engine RPM concept which boosts productivity and efficiency, with 10 per cent more performance and 10 per cent less fuel consumption. All these features combine to provide customers with a 10 per cent lower fuel cost per harvested tonne and 33 per cent lower oil cost compared to other machines in the same horsepower class.

The 9500 and 9600 also come with a new, 20cm longer spout design, featuring optimised contours and styling to enable a higher throughput. Servicing is made easier by additional openings to help increase machine uptime. The large crop channel width of 850mm is tailored to handle the tremendous throughput of these machines, to ensure the best possible forage quality and chopping efficiency.

Kernel processor rolls are available with a choice of Premium or XStream KP design, both of which are available with the proven Dura Line heavy-duty coating for increased durability. The foragers can also be equipped with John Deere's complete range of precision farming systems for improved operator comfort and cutting quality.

Contact your John Deere dealer or visit JohnDeere.ie for further details.


NEW
9500
9600
FORAGE HARVESTERS

NEW CLAAS ARION 400 STAGE V

The new CLAAS ARION 400 range has been launched in the UK and Ireland.

The new ARION 400 Stage V range has been given a comprehensive makeover and includes a new top-of-the-range model, the ARION 470, with maximum power output of 155hp.

New cab options include a low profile cab or the unique PANORAMIC version, providing unrestricted visibility. Also optional is either a 16/16 QUADRISHIFT, which is standard in the ARION 410/420, or the 24x24 HEXASHIFT in the ARION 430 and above. All models are available with either CIS or CIS+ control packages.

The ARION 400 has a long wheelbase of 2.49 m (ARION 410 and ARION 420) or 2.53 m (ARION 430 – ARION 470) with a short overall length, and the total gross vehicle weight has been increased to 9.0 tonnes, permitting payloads of up to 3.8 tonnes.

All models are powered by 4.5 l four-cylinder Fiat Powertrain engines. The engines run cleaner and are highly efficient, with low diesel and low AdBlue consumption. Torque has also increased by 8%, and is available across a wide power band.

All models from the 115hp ARION 440 and above have CLAAS Power Management (CPM) giving a further 10hp power boost for PTO and transport work.

Hydraulic power is also increased. A new load sensing pump is available on CIS and CIS+ models delivering 150 l/min hydraulic output, ensuring more power for loader work, in addition to a 110 l/min pump as before. This is fitted as standard on the ARION 470 and available as an option on all other models.

Stage V ARION 400 tractors can also be factory-fitted with a CLAAS GPS steering system, controlled via the S7 terminal. With ISOBUS terminals, it is also possible to control ISOBUS-enabled implements.

CLAAS UK offers two Premium Packages, call your local dealer for more details.
Contact David Thornton at david.thornton@claas.com for more details or visit claas.co.uk


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Em: info@bkforklifts.com
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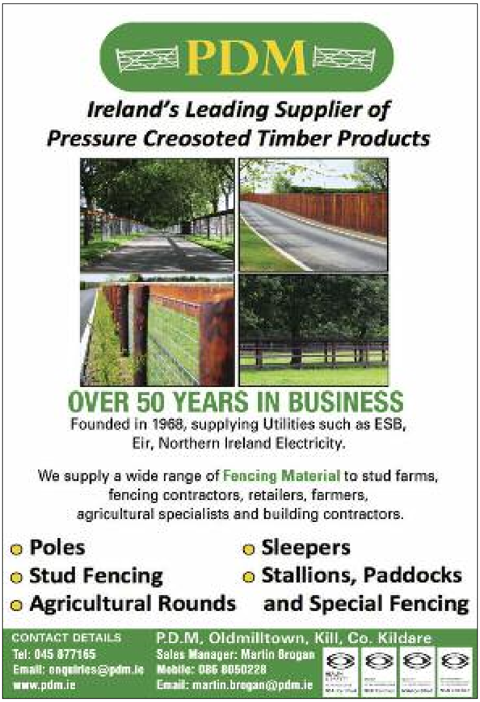
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AGRIGEAR

Agrigear Tyre and Wheel Specialists, located in Bailieborough, Co Cavan was established in 1980 by Fred Clarke and boasts a span of 40 years' experience in wheel manufacturing and tyre expertise.

With the largest selection of tractor, implement and off-road tyres, and immediate unmatched availability anywhere in Ireland, Agrigear Tyre and Wheel Specialists is Ireland's leading supplier of agricultural tyres and wheels.

Agrigear's flagship product range, "BKT Tyres" boasts an impressive and extensive portfolio of agricultural, industrial and OTR earthmover tyres of various tread patterns available in many sizes. BKT′s Agrimax tractor tyre range is well established as a brand of preference among farmers and contractors in Ireland.
The BKT tyre range is about high quality at a competitive price. This, coupled with Agrigear's after-sales service which is further supported by BKT's technical and R&D teams, ensures that customers in Ireland get an excellent product and service.

Alongside its tyre business, Agrigear also offers a wheel rim design, manufacturing and modification service where ideal wheel configurations are offered to suit a customer's own requirements. In addition, a wheel rim reconditioning service is also available where a customer can have a set of wheels cleaned and re-painted to look as good as new.

Agrigear is the appointed Irish importer and distributor of BKT tyres throughout Ireland and offers a full technical backup service on all their products. **For more information or to find your nearest stockist, call Agrigear on 042-9666444 or visit www.agrigear.ie.**

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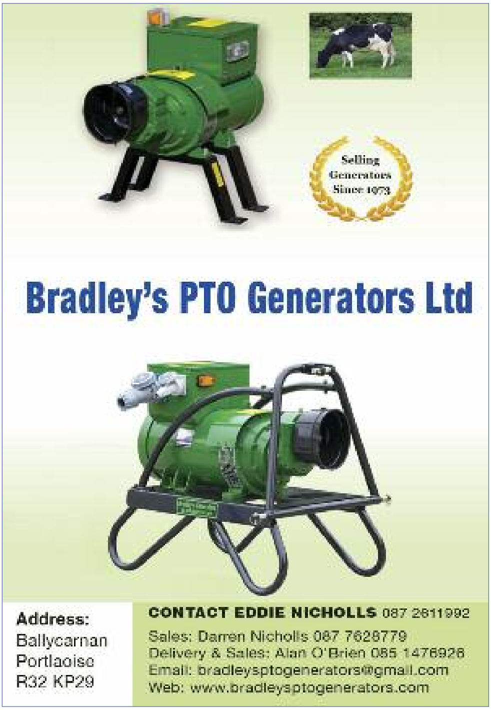
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Email: kilkenny@ifac.ie

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Email: carlow@ifac.ie

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Email: cavan@ifac.ie

Cork - Bandon
Tel: 023 - 8841785
Email: bandon@ifac.ie

Cork - Blarney
Tel: 021 - 4381096
Email: blarney@ifac.ie

Cork - Mallow
Tel: 022 - 21474
Email: mallow@ifac.ie

Skibbereen
Tel: 028 48400
Email: skibbereen@ifac.ie

Dublin - Bluebell
Tel: 01 4551036
Email: info@ifac.ie

Donegal - Raphoe
Tel: 074 - 9145431
Email: raphoe@ifac.ie

Ennis
Tel: 065 6824440
Email: ennis@ifac.ie

Galway - Athenry
Tel: 091 - 844087
Email: athenry@ifac.ie

Kerry - Tralee
Tel: 066 - 7122904
Email: tralee@ifac.ie

Kilkenny - Kilkenny City
Tel: 056 - 7761048
Email: kilkenny@ifac.ie

SME - Kilkenny City
Tel: 056-7725345
Email: callan@ifac.ie

Laois - Portlaoise
Tel: 057 - 8622716
Email: portlaoise@ifac.ie

Limerick - Limerick City
Tel: 061 - 337833
Email: limerick@ifac.ie

Mayo - Balla
Tel: 094 - 9365547
Email: balla@ifac.ie

Meath - Trim
Tel: 046 - 9431909
Email: trim@ifac.ie

Monaghan (Town)
Tel: 047-84292
Email: monaghan@ifac.ie

Mullingar Town
Tel: 044 9341372
Email: mullingar@ifac.ie

Offaly - Tullamore
Tel: 057-9341384
Email: tullamore@ifac.ie

Roscommon (Town)
Tel: 0906 - 626599
Email: roscommon@ifac.ie

Sligo - Collooney
Tel: 071 - 9167848
Email: sligo@ifac.ie

Tipperary - Cahir
Tel: 052 - 7441719
Email: cahir@ifac.ie

Tipperary - Nenagh
Tel: 067 - 32355
Email: nenagh@ifac.ie

Tipperary - Templemore
Tel: 0504 - 56885
Email: templemore@ifac.ie

Waterford - Dungarvan
Tel: 058 - 41074
Email: dungarvan@ifac.ie

Wexford - Enniscorthy
Tel: 053 - 9233792
Email: enniscorthy@ifac.ie

Wicklow - Wicklow Town
Tel: 0404 - 69446
Email: wicklow@ifac.ie

Advisory Services

Health and Safety Authority
Metropolitan Building
James Joyce Street, Dublin 1
Tel: 1890 289 389
Web: www.hsa.ie
Marketing Contact: Gavin Lonergan
Marketing Title:
Head of Communications
Company Contact: As above.
Company Title:
Health and Safety Authority
Company Details: The Health and Safety Authority is the national statutory body with responsibility for enforcing workplace safety and health law, promoting and encouraging accident prevention, and providing information and advice to all with an interest in workplace accident prevention.

Organic Trust CLG
Unit M4 Naas Town Centre, Dublin Road, Naas, Co Kildare. W91 F7X3
Tel: 00353 45 882377
Email: info@organictrust.ie
Web: www.organictrust.ie
Marketing Contact: Kate Milligan
Marketing Title: CEO
Company Contact: Kate Milligan
Company Title: CEO
Company Details: The Organic Trust CLG is an EU and Department of Agriculture, Food and The Marine approved organic certification body. The Organic Trust has been serving the organic community in Ireland since 1992. Producers who wish to convert their farms to organic production are invited to contact the OT for an application pack and guidance on how to start the conversion process. The OT offers an extremely efficient service with competitive fees. The bulk of Irish-produced organic produce and products are sold under the Organic Trust logo.

Road Safety Authority (RSA)
Údarás um Shábháilteacht ar Bhóithre
Moy Valley Business Park, Dublin Road, Ballina, Co Mayo
Tel: 09625000
Email: info@rsa.ie
Web: www.rsa.ie
Marketing Contact: Brian Farrell
Marketing Title: Communications Manager
Company Details: A statutory body created by the Road Safety Authority Act 2006, it is responsible for driver testing, licensing and training, vehicle

standards and certain road transport enforcement laws, commercial vehicle roadworthiness testing, road safety promotion, driver education and road safety research. Board Members: Liz O'Donnell (Chair), Donna Price, Kevin Goulding, Gillian Treacy, Dimitris Karagiorgis, Sarah Johnson, Ashling Cunningham, John Cronin and Derek Cawley. Chief Executive: Sam Waide

Teagasc
Head Office, Oak Park, Carlow
Tel: 059 9170200
Fax: 059 9182097
Email: info@teagasc.ie
Web: www.teagasc.ie
Company Contact: Eric Donald
Company Details:
Head of Corporate Communications. Teagasc provides integrated research, advisory and training services for the agriculture and food industry in Ireland.

Agri Finance

First Citizen Agri Finance
Bloom House, Gloucester Square, Dublin 1
Tel: 01 884 6700
Fax: 01 884 6703
Web: www.firstcitizen.ie
Marketing Contact:
Robert Murray
Marketing Title: Head of Marketing
Company Contact: Pat O'Neill
Company Title: Agri Sales Manager
Company Details: First Citizen Agri Finance is a trading style of First Citizen Finance DAC, a company established in late 2012 by the former senior management team of permanent tsb Finance Limited, providing Hire Purchase and Leasing facilities to the Agricultural sector. The management and staff of First Citizen Finance are all highly experienced in providing customer led solutions for your finance requirements and together with our National Sales Team are ready to provide tailor-made finance packages which suit your budget.

Agri Supplies

Whites Agri Services Ltd
Ballough, Lusk, Co. Dublin
Tel: 01-8438521
Fax: 01-8437574
Email: info@whitesagri.ie
Web: www.whitesagri.ie
Marketing Contact: Jer Doran
Marketing Title: Director
Company Contact: Jer Doran
Company Title: Director
Company Details: General suppliers of Fertilisers, Feeds and Chemicals to the Agricultural, Amenity and Landscape Sector. Importer & Distributor of Osmo Fertilisers, Barenbrug Seeds, and Purivox Bird Scarers. Whites Agri also imports and distributes Rigby Taylor & Symbio Products.

Agricultural Consultants

NRGE Ltd (Nutrient Recovery to Generate Electricity)
Tel: 062-55385/55483/052-7467185
Email: info@nrge.ie
Company Contact: Michael Sweeney
Company Title: Director
Company Details: NRGE Ltd, established in 2004 are an Agricultural, Environmental, Engineering & Planning Consultancy company specializing in advisory and management consulting for a diverse range of clients, in a wide range of sectors, such as Intensive Agriculture, Food and Drink processing, Green Energy production, Waste recovery facilities, and supply sourcing of innovative technologies. NRGE Ltd works with government agencies at local, regional and national levels, with particular expertise, in respect of the Environmental Protection Agency and DAFM. The company has been at the forefront of developing Anaerobic Digestion (AD) and Biogas developments. To date the company has been involved in 7 biogas plants along with the first gas to grid project in Ireland and most recently the company has been shortlisted as a finalist of the SFA National Small Business Awards 2021 under the sustainability category in recognition of the company's work in the Renewable energy sector demonstrating a full circular economy approach through AD.

Agricultural Contractors

PDM
Oldmilltown, Kill, Co Kildare
Tel: 045-877165
Web: www.pdm.ie
Marketing Contact: Martin Brogan
Marketing Title: Sales Manager
Company Contact: Martin Brogan
Company Title:086-8050228
Company Details: TIMBER TREATMENT PROCESSORS

Agricultural Equipment

Topcon
Tel: Dublin 01 8975900 Antrim 028 79659299
Email: info.ie@topcon.com
Web: www.topconpositioning.ie
Marketing Contact: Joe Glennon
Marketing Title: Marketing Manager, Ireland
Company Contact: Joe Glennon
Company Title: Marketing Manager, Ireland
Company Details: At Topcon, we are dedicated to helping growers, dealers and partners maximize their business by engineering integrated products and services that generate, capture and share data. With that data, our customers have the insight to make the right decisions to maximize their business and grow without limits. Whether it's reducing input costs or maximizing profitable yield, we'll help you squeeze the most out of every hectare. We believe that technology should simplify not complicate, so we design products and services that are intuitive and easy-to-use. Our mission is simple: Make farming enjoyable. A goal which we relentlessly pursue with every sunrise.

Animal Health

ICE Comfort Slat Mats Ltd.
Poppintree Industrial Estate, Finglas, Dublin, D11PW90
Tel: 00353 1 8643494
Web: www.slatmats.com
Contacts: Please refer to our website for your local agent or call the head office on 01-8643494
Company Details:
The Green Floor System by ICE Comfort Slat Mats Ltd. is a custom designed slat mat featuring a patented "curved to flat" concept promoting a cleaner, dryer floor. The Green Floor System also features a unique "snap-lock" fixing system facilitating full length slots for speedy dispersal. An air-cushioned design combined with the use of dynamic materials makes it durable, long lasting comfortable slat mat.
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Mullinahone Co-op
Mullinahone, Thurles,
Co. Tipperary
Tel: +353 52 915 3900
Fax: +353 52 915 3285
Email: info@mull-coop.ie
Web: www.mullinahonecoop.ie
Sales Contacts: James Manley (Animal Identification)
Philip O'Halloran (All other products)
Company Profile: Mullinahone Co-op is the country's leading supplier of animal identification eartags and associated products. It is also a principal distributor of key fencing, clipping, hardware and animal husbandry products to all major agri-stores nationwide.

Premier Molasses Company Co Ltd
Tel: +353 (0)69 65311
Fax: +353 (0)69 65537
Web: www.premiermolasses.ie
Marketing Contact: Robert Flynn
Company Details: Premier Molasses is Irelands leading supplier of liquid animal feeds. Our market leading status has been achieved through a strong emphasis on customer service, technical support and new product development.

Univet Ltd
Tel: +353 49 5553203
Email: sales@univet.ie
Web: www.univet.ie
Marketing Contact:
Mark O'Rourke
Marketing Title: Technical Sales
Company Details: Irish based manufacturer of animal health and veterinary products.

Breeding Societies

Irish Limousin Cattle Society
Kilglass, Mitchelstown, Co Cork
Tel: 025 85036
Email: admin@irishlimousin.com
Web: www.irishlimousin.com
Company Contact: Ronan Murphy
Company Title: CEO/Breed Secretary
Company Details:
The Irish Limousin Cattle Society is a DAFM approved body that maintains the register of the pedigree, status and performance of eligible Limousin pedigree cattle in Ireland. The Society implements the breed improvement programs for the Irish Limousin and promotes and markets the breed. The societies breeding objective is to make and maintain Limousin as the number one beef breed in Ireland, satisfying the needs of the commercial farmer and the aspirations of the societies membership.

Building Supplies

COLM WARREN (POLYHOUSES) LTD (CWP)
Tel: 046-9546007
Email: info@cwp.ie
Web: www.cwp.ie
Marketing Contact: Deirdre Warren
Company Contact: As above
Company Details: Irish Manufacturer of multi-purpose curved steel structures for use as livestock shelters as well as in the forestry, horticultural, aquaculture, storage, hardware, agricultural etc. sectors. CE certified EN1090-2.

Duggan Profiles
Dublin Road, Kilkenny
Tel: 056 7722485
Fax: 056 7763411
Web: steel.ie
Marketing Contact:
Jonathan Meighan
Company Contact: Brian O' Rourke
Company Title: Sales Manager
Company Details: Duggan Profiles manufacture & supply Quality products for farm buildings.

Gael Form
Ballivor Co. Meath C15 HK09
Tel: 046 954 6210
Email: tristan.garner@gaelform.com
Web: gaelform.com
Marketing Contact: Tristan Garner
Marketing Title: Marketing Executive
Company Contact: Audrey Griffin
Company Title: Finance Director
Company Details: Gael Form is a leading international manufacturer and distributor of high-quality new and used formwork solutions used within the global construction industry.

Irish Cement Limited
Platin, Drogheda, Co. Louth
Contact: Ray Molyneaux
Title: Sales & Marketing Director
Tel: 041 98 76000
Fax: 041 98 76400
Web: www.irishcement.ie
Company Details: Irish Cement is the leading supplier of bulk and bagged cement in Ireland.

Crop Protection

BASF Ireland Ltd
Tel: Technical : 00448456022553
Tel: Switch Board :
00441614753000
Web: www.agriCentre.basf.ie
(Sales Team contacts on website)
Company Contact: Joe Lynch (Sales Manager)
Company Tech/ Sales Reps : Aidan Brennan & Kevin Geraghty
Company Details: Sales, Marketing & technical advice for BASF crop protection products.

Bayer CropScience Ltd
The Atrium, Blackthorn Rd,
Sandyford, Dublin 18
Tel: Freephone 1800818534
Web: www.bayercropscience.ie
Marketing Contact: Denis O' Donovan
Marketing Title: Business Manager
Company Contact: Denis O' Donovan
Company Title: Bayer Crop Science - Ireland
Company Details: Bayer CropScience - Ireland, with its highly effective products, pioneering innovations and keen customer focus, holds global leadership positions in crop protection and non-agricultural pest control.The company also has major activities in seeds.

Dairy Farming

BALLON MEATS UC
Raheen, Ballon, Carlow
Tel: 059 9159132
Fax: 059 9159102
Web: www.ballonmeats.ie
Email: mail@ballonmeats.ie
Procurement Manager Livestock:
Thomas Salter
Company Contact: David Salter
Company Details: Bailon Meats require weekly top quality farm assured cattle, sheep for their Premium Customer Base across Ireland and Europe.
Top prices are paid on the day along with top kill out rates.

Boumatic Gascoigne Melotte
Barrowhouse, Athy,
Co. Kildare
Tel: 059 8625728
Email: gascoignemelotte@gmail.com
Web:
www.boumaticgascoignemelotte.ie/
Marketing Contact: Richard Kingston/ Laura Cushen
Marketing Title:
Managing Director/ Accounts
Company Contact:
Richard Kingston/ Laura Cushen
Company Title:
Managing Director/ Accounts
Company Details: We supply the

highest quality milking equipment for all sizes of herds. Our product range includes herringbone, rotary and Robot Milking Systems and Herd Management tools to ensure that farmers get the best performance from their herds.

Farm and Dairy Spares
Barrowhouse, Athy,
Co. Kildare
Tel: 059 8641507
Email: info@farmanddairyspares.ie
Web: www.farmanddairyspares.ie
Marketing Contact: Donal Kingston
Marketing Title: Manager
Company Contact:
Donal Kingston
Company Title: Manager
Company Details: At Farm and Dairy Spares we supply a wide range of quality equipment for the dairy sector such as milking machine spares, calf feeding equipment, animal health equipment, teat spray equipment and more. We can deliver nationwide.

Irish Holstein Friesian Association (IHFA)
Ballymacowen,
Clonakilty,
Co. Cork, P85 PR84
Tel: 023 8833443
Email: enquiries@ihfa.ie
Web: www.ihfa.ie
Marketing Contact: Edel Forde
Marketing Title: Design, Publishing and Promotion
Company Contact: Charles Gallagher
Company Title: Chief Executive
Company Details: The Irish Holstein Friesian Association (IHFA) is licensed by Department of Agriculture, Food & the Marine (DAFM) to manage the Holstein Friesian Herdbook and issue ancestry and pedigree registration certificates.
The IHFA is responsible for the validity and upkeep of the Herdbook of Holstein Friesian cattle.
Among our responsibilities is giving direction to the development and promotion of the breed in Ireland through our many events and services.
IHFA is a member-owned organisation directed by an IHFA board, which is elected annually from our 3,700 members in 15 club areas.
For further information on our services and what IHFA can do for you, contact us.

Moreway LTD
Rushfield, Boyle, Co. Roscommon
Tel: 0868130876 / 015332875
Web: moreway.ie
Email: info@moreway.ie
Sales Contact: Barry Graham
Company Title: Director
Company Details:
Moreway LTD, Cubicle Bedding Machine Specialists.
Irish Bobman Cubicle Bedding Machine Distributor.

Energy Supply

Edenderry Power Ltd
Ballykilleen, Edenderry, Co. Offaly
Tel: 046 97 33800
Email: ciara.wynne@bnm.ie
Web: www.bordnamona.ie
Marketing Contact: Ciara Wynne
Marketing Title: Biomass Required
Company Title: Edenderry Power Ltd
Company Details:
Bord na Mona utilize Sustainable Residual Biomass Materials at Edenderry Power to produce dispatchable renewable electricity.

Farm Buildings

Banagher Slats
Queen Street, Banagher, Co Offaly,
R42 WA21
Tel: 057 9151417
Email: info@banagherslats.com
Web: www.banagherslats.com
Marketing Contact: Caroline Cavanagh
Marketing Title: Marketing Manager
Company Contact: Shane Kinsella
Company Title: Sales Manager
Company Details: Banagher Slats are manufactured to ISO 9001 quality standards, are CE marked and are independently tested. We have a full range of cattle, dairy, scraper, tractor & manhole slats which we deliver and install nationwide. We also manufacture culverts, cattle underpasses, sports walls, bridge beams and bespoke precast concrete.

ConcreteGrooving.ie
Kilscannell, Ardagh, Co. Limerick
Tel: 087 2362736
Email: sean.w.enright@hotmail.com
Web: concretegrooving.ie
Marketing Contact:
Sean Enright
Company Contact: Sean Enright
Company Details:
We cut grooves into existing concrete to stop cattle slipping and falling.

Euro Quality Cladding (EQC)
Monread Industrial Estate
Monread Road, Naas,
Co. Kildare,
Ireland W91 T924
Tel: 045 981100
Fax: 045 435472
Web: www.eqc.ie
Company Contact: info@eqc.ie
Company Title: Euro Quality Cladding Limited
Company Details:
We are EQC, your roofing and cladding specialists in Ireland. Based in Naas, County Kildare – our mission is to provide high quality, cost effective, durable and versatile roofing and cladding products to Ireland and the UK.
Marketing Contact: info@eqc.ie

Galco Steel Ltd
Ballymount Road, Walkinstown,
Dublin 12
Tel: 01 424 7000
Fax: 01 424 7001
Web: www.Galco.ie
Sales Contact: sales@galco.ie
Company Details: Galco is Ireland's largest hot dip galvanizer and has been proudly serving Irish industry for the last 50 years. With our headquarters in Dublin, we have 5 galvanizing facilities strategically located across the island of Ireland. Many galvanized steel products are also painted with our Galvacoat paint system designed to adhere to galvanized steel. We are also a leading provider of surface water management systems to modern urban landscapes. We Supply a broad range of Access Covers, Drainage Systems, Safety Marking and Fire Protection Coating Services.

Geoline Ltd
Ballybrack, Kilmacthomas,
Co Waterford, X42 T863
Tel: 051 294090
Email: patbrowne@geoline.ie
Web: www.geoline.ie
Marketing Contact: Ann Tracey
Marketing Title:
Sales Manager
Company Contact:
Pat Browne (087 2325982) &
Ann Tracey (086 6090355)
Company Title: Director
Company Details: Geoline Ltd are a specialist plastic lining company with over 33 Years' experience installing HDPE Geomembrane Liner for Slurry Lagoons.

All Lined Slurry Lagoons are guaranteed for 30 Years & Grant Approved under TAMS II.
Conforms to Department of Agriculture Specification S126.
More cost effective than other alternative storage methods.

LONGFORD PRECAST & PRESTRESSED CONCRETE PRODUCTS LTD.
Cloonaugh, Drumlish,
Co. Longford
Tel: 043 33 24128/ 33 24145
Fax: 043 33 24264
Web: www.longfordprecast.ie
Marketing Contact:
Damien Mulleady
Marketing Title: Company Director
Company Contact: 086 8229378
Company Title: Company Director
Company Details: Manufacturing top quality grant approved cattle & pig slats for the past 40 years.
We supply cut & bent rebar and mesh to suit all types of foundations and farm tank walls. We also specialize in all types of bespoke precast concrete products. Longford precast & prestressed concrete products Ltd. are a major supplier of quality precast & prestressed concrete products in Ireland since 1972.

Farm Equipment

Agrigear
Kells Road, Bailieborough,
Co. Cavan
Tel: 042 9666444
Fax: 042 9665980
Web: www.agrigear.ie
Email: sales@agrigear.ie
Company Contact:
Fred Clarke
Company Details:
Suppliers of Tyres, Wheels & Axles to the Agricultural, Industrial, Commercial, Leisure and Private sectors; Wheel Manufacturing, Modification and Reconditioning Services; Tractor Wheel Alignment Service; Vulcanising.

BK Forklifts Ireland Limited
St Helenas Terrace, Dundalk,
Co. Louth
Tel: 042 9329211
Fax: 042 9329212
Web: www.bkforklifts.com
Email: info@bkforklifts.com
Marketing Contact: D Mcloughlin
Company Details: Forklift hire sales + service

Bradley's PTO Generators Ltd
Ballycarnan, Portlaoise, R32 KP29
Tel: Eddie Nicholls 087 2611992
Email:
bradleysptogenerators@gmail.com
Web:
www.bradleysptogenerators.com
Company Contact: Eddie Nicholls
Additional Contact:
Sales: Darren Nicholls
087 7628779, Delivery & Sales:
Alan O'Brien 085 1476926
Company Details: Selling tractor driven generators single phase 10-45KVA, three phase - 20KVA-110KVA

CLAAS UK
Saxham Bury St. Edmunds,
Suffolk. IP28 6QZ
Tel: 01284 763100
Web: www.claas.co.uk
Marketing Contact: Lynn Chilvers
Marketing Title: Sales Promotions Manager.
Company Details: CLAAS UK is responsible for the distribution and supply of all CLAAS machinery and parts in England, Scotland, Wales and Ireland.

D.M.D. Sales Ltd/Dipetane Fuel Treatment
Unit 5, Kilcoole Industrial Estate,
Kilcoole, Co. Wicklow. A63HP71
Tel: 01 2876922
Fax: 01 2876975
Email: david@dipetane.ie
Web: www.dipetane.co.uk
Sales Contact: David Beggy
Sales Title: Sales Director
Company Contact: Drew McDowell
Company Title: CEO
Company Details: Inventors, manufacturers & sole suppliers of Dipetane Fuel Treatment

Gallagher Power Fence Irl Ltd
Kinsale Road, Cork, T12K7XR
Tel: 021 4312281
Email: sales@gallaghers.ie
Web: www.gallagherireland.com
Marketing Contact: James Lucey
Marketing Title: Key account/ business development
Company Contact: James Lucey
Company Title: Key account / business development
Company Details: Distributors for animal management, weighing & EID systems.

Hi-Spec Engineering Ltd.
Station Road, Bagenalstown,
Co. Carlow
Tel: 059 9721929
Fax: 059 9721980
Email: sales@hispec.net
Web: www.hispec.net
Marketing Contact:
Mr. Eoin Keane
Marketing Title:
Sales Manager
Manufacturers of High Quality Agricultural & Industrial Machinery. Products include Slurry Tankers, Diet Feeders, (both Paddle and Tub), Side Muckspreaders, Rear Type Contractors Muckspreader, Push-Off Compacting Trailers & Slurry Pumps.

JB Tyres and Lusk Tyres
JB Tyres
Millbrook Garage
27 Desertmartin Road, Tobermore
Northern Ireland, BT45 5QY
Tel: +44(0)28 7964 4128
Fax: +44(0)28 7964 55 15
Web: www.jbtyres.com
Email: sales@jbtyres.com
Company Contact: James Barfoot, Managing Director
Sales Contacts:
David Barfoot, Nikita Gallick & James Barfoot
Lusk Tyres
Contact: Ed Byrne
Tel: 087 354 9682
Email: lusktyres@gmail.com
Company Details:
JB Tyres are a long established agricultural tyre specialist based in Tobermore, Northern Ireland, servicing throughout the whole of Ireland. We are able to provide many tyres of premium branded tyres to suit your needs at a competitive cost. All of our fitters are qualified and use the latest workshop facilities to ensure we provide good quality products fitted to the highest standards. We supply all types of agricultural, earth- mover tyres and provide wheels made to your specification.

JB Tyres are Northern Ireland's only Michelin Exel Agri Dealer, Kleber, CEAT and Trelleborg Professional Centre. JB Tyres are Ceat All-Ireland distributors. We also have the latest Tractor alignment system saving you money on tyre wear and fuel. We offer a vulcanising service, repairing from small tractor/implement up to the largest earthmover tyre. So if you require a specialist who deals with agricultural tyres then look no further than JB Tyres.

John Deere Limited
Harby Road, Langar, Nottingham
NG13 9HT, UK
Tel: +44 (0)1949 860491 or
Freephone 1800 818667
(from Ireland)
Web: www.JohnDeere.ie
E-mail: 31enquiries@JohnDeere.com
PR Contact:
Ben Pike, Eve Communications
PR Title: Director
Company Contact: Chris Wiltshire
Company Title: Marketing Manager
Company Details: John Deere Limited is the UK and Irish arm of the world's largest manufacturer of agricultural, turf, construction and forestry equipment. The agricultural product range includes tractors, loaders, combine harvesters, drills, sprayers, balers, mower-conditioners, self-propelled foragers, Gator utility vehicles and Precision Ag products & services. All John Deere machines are sold and supported by specialist servicing dealers, backed by flexible finance programmes from John Deere Financial (Bank of Ireland Finance in Ireland).

Kubota (UK) Ltd – Tractor & Groundcare Division
Dormer Road, Thame,
Oxfordshire, OX9 3UN.
Tel: 01844 268000
Fax: 01844 216685
Web: www.kubota.co.uk.
Company Contact for AG:
Rob Edwards Marketing Manager,
Tractor Business Unit
Company Details: Kubota is a world leading manufacturer that has been at the forefront of innovation for commercial tractors, groundcare equipment and ride-on mowers since first entering the UK and Ireland market more than 40 years ago.

Kverneland Group Ireland Ltd
Hebron Industrial Estate, Kilkenny
Tel: 056 77 51597
Email: info@kvernelandgroup.ie
Web: www.kverneland.ie
Marketing Contact: Anne Walsh
Marketing Title: Marketing & Business Development Manager
Company Contact:
Anne Walsh
Company Title:
Marketing & Business Development Manager
Company Details: Kverneland Group Ireland are the importers and distributors for the full range of Kverneland, Vicon, Siloking and McConnel machinery for Ireland.

Liscarroll Engineering
Liscarroll, Mallow, Co Cork
Tel: +353 22 48200
E-mail: plynch@liscarrollengineering.ie
Web: www.liscarrollengineering.ie
Marketing Contact: Padraig Lynch
Mobile: +353 (0)87 2589178
Marketing Title: General Manager
Company Contact: Padraig Lynch
Company Details: Liscarroll Engineering manufactures premium quality stainless steel milk cooling vessels and silos. Indoor and Outdoor direct expansion and ice bank systems, which can be provided from our list of standard sizes custom sized and designed to meet specific requirements of individual customers.

Mastek Ltd
Cootehill Business Park
Cootehill, Co Cavan
Tel: 049 5555953
Fax: 049 5555954
Web: www.mastek.ie
Marketing Contact: Paul Quinn
Company Contact: Paul Quinn
Company Title: Director
Company Details: Manufacturer of Agricultural Machinery and Forklift Mast for the Material Handling Sector

MEATH FARM MACHINERY LTD.
Main John Deere Dealer, Kilberry,
Navan, Co. Meath
Tel: 046 9023946/9028244
Fax: 046 9023185
Poles, Dublin Road, Cavan, Co Cavan
Tel: 049 4323033
Fax: 0494323625
Web: www.meathfarmmachinery.com
Email: Sales@meathfarmmachinery.com
Meath Farm Machinery have become one of Ireland's leading farm machinery dealers with over 40 years experience in the field. We have built up an excellent reputation for our supply and after sales service. Our fully trained technicians are equipped with the latest tools and technology to carry out fast and efficient repairs. Our parts departments carry a comprehensive range of spare parts at competitive prices. Also dealers for Kramer, Kuhn, Smyth Trailers, Hi – Spec, He-Va, Sulky, Twose and Sip. View our used machinery on www.meathfarmmachinery.com
Or contact our sales team on
Ian 086 255 5065
Pat 087 289 7351
Pierce 087 679 2587
John 087 758 4356
Eoin 087 467 7507
Andrew 087 698 5159

O'Donnell Engineering
Tulla, Emly, Co. Tipperary
Tel: (062) 57209
Web: www.odonnellengineering.ie
Marketing Contact: Billy O'Donnell
Marketing Title: Director
Company Contact: Michael O'Donnell
Company Title: Sales
Company Details: O'Donnell Engineering designs, manufactures and installs livestock handling and housing equipment for the Irish and international agricultural sector. With over 40 years experience, O'Donnells now manufacture over 200 labour saving products. All products are manufactured to high standards and hot dipped galvanized for superior strength and durability. CE certified company

Pat O'Donnell & Co.
Head Office, California Heights,
Chapelizod, Dublin D20 YH76.
Branches: Cork, Galway and Portadown.
Tel: Dublin: 01 616 1000
Cork: 021 482 1288
Galway: 091 790 722
Portadown: 028 38 337 222
Email: info@patodonnell.com
Web: www.patodonnell.com
Company Details: Pat O'Donnell & Co. have been supplying quality plant equipment to the Irish market since 1970. We have over 50 years of providing to the Irish agricultural sector along with many other industries and our products include Volvo CE, Volvo Penta, Avant, Sennebogen and Rammer. Every machine we supply comes with a nationwide team of qualified service engineers, a next day parts delivery system and an all island branch network.

SES Stanley Equipment Ltd
Tel: 050544145
Company Contact: George 0868292731 and Jason 086 8175211
Web:
www.stanleyengineeingservices.com

Company Details: We manufacture sheep equipment and other odds and ends.

Shortens Garage
Ballineen, Co. Cork
Tel: 023/8847206
023/8847501
Email: parts@shortensgarage.ie
Email: info@shortensgarage.ie
Web: www.shortensgarage.ie
Marketing Contact: Alex Boles
Parts Manager: Donnacha O' Leary
Sales: Alex 086 3888921
Service Manager: Donnacha O' Leary
Company Title: Shortens Garage
Company Details: Parts sales and tractor service. All makes of tractor including dyno testing and air conditioning. Hydraulic hoses repair service.

Teagle Machinery Ltd
Tel: 087 1948404
Email: frank.byrne@teagle.ie
Web: www.teagle.ie
Marketing Contact: Belinda Gregor
Marketing Title: Marketing Manager
Company Contact: Frank Byrne
Company Title: Ireland Sales Manager
Company Details: Teagle Machinery manufacture the market leading 'Tomahawk' range of livestock Feeder Bedders, the most complete line-up available from any manufacturer in the world. The Tomahawk range forms the cornerstone of a comprehensive range of machinery that we offer to Livestock and Arable farmers and Horticultural growers worldwide.

Vaderstad Ltd
Unit One, Ellesmere Business Park, Grantham, Lincs NG31 7XT
Tel: +44 1476 581900
Fax: +44 1476 581901
Web: www.vaderstad.com
Marketing Contact: Andy Gamble
Marketing Title: Marketing Manager
Company Contact: David Macgregor
Company Title: Area Sales Manager
Company Details: Vaderstad Ltd manufactures and sells high quality soil cultivation and seed drilling machinery for the progressive grower. Flexibility, value and efficiency are the watchwords this year.

W R Shaw Ltd
Burlington Business Park, Tullamore, Co Offaly
Tel: 057 9361488
Email: info@wrshaw.ie
Web: www.wrshaw.ie
Marketing Contact:
Billy Shaw
Company Contact:
Billy Shaw
Company Title: W R Shaw Ltd
Company Details:
Sales Service and Spare parts for Newholland Tractors

Farm Management Advice & Input Supplies

Acorn Independent Merchants
Maybury House, Ardreigh, Athy, Co. Kildare
Tel: 086 7739730
Email: info@independentmerchants.ie
ACORN Merchants: Brett Brothers Ltd., Callan, Co. Kilkenny; Cooney Furlong Ltd., Caim, Enniscorthy, Co. Wexford; Drummonds Limited Paddingstown, Clonee, Co. Meath, Gardiner Grain Ltd., Coolgreany, Gorey, Co. Wexford; Gibson Farm Services, Raphoe, Co. Donegal; J Grennan & Sons Ltd., Rath, Birr, Co. Offaly; Kevin Cooney Ltd., Raheenduff, Oulart, Gorey, Co. Wexford; Leslie Ward, Leslie's Farm Supplies, Drum Road, Rathcormac. Co. Sligo; Liffey Mills, Bunnow, Roscrea, Co. Tipperary; Mc Donnell Bros. (Agricultural Suppliers) Ltd., Coolagown, Fermoy, Co. Cork; Quinns of Baltinglass Ltd., Baltinglass, Co. Wicklow
Marketing Contact: Pat Murphy
Company Contact: General Manager
All ACORN Merchants are independent grain & agri-merchants, supplying a comprehensive range of quality farm inputs – feeds, fertilisers, seeds, crop protection, crop packaging, animal health, agri-hardware & garden care – coupled with providing quality, professional management advice to livestock & tillage farmers.

Farm Supplies

McGuinness Seeds
Grangegeeth, Slane, Co. Meath. C15FW20
Tel: 0419824142
Email: info@mcguinnessseeds.com
Web: www.mcguinnessseeds.com
Marketing Contact: Tom McGuinness / Lorna Finegan.
Marketing Title: Grass / Seed Supplier
Company Contact:
Tom McGuinness / Lorna Finegan.
Company Title: Tom – Owner / Lorna – Administrator
Company Details: McGuinness Seeds name is synonymous to the highest quality grass seed available. We have been supplying grass seed all over Ireland for more than 50 years. All our grass seed mixtures are Certified by the Department of Agriculture of Ireland. Having provided farmers with seed since 1963, we are now making our high quality, best value grass seeds available to the public.
We create a selection of grass seed mixes designed to meet most requirements. Alternatively we provide the opportunity to go online to form and purchase a grass seed mixture suitable to your exact needs.

Fertilisers

Goulding Fertilisers
Centre Park Road, Marina, Cork
Tel: 021 4911611
Email: sales@gouldings.ie
Web: www.gouldings.ie
Company Contact: Charles Dullea
Company Title: Sales Manager
Goulding Fertilisers is a subsidiary of Origin Enterprises plc. Goulding is in existence for over 160 years. We manufacture and distribute a complete range of NPK fertilisers, trace element fertilisers and granulated lime in Ireland. Goulding supplies mainline and customised blended products to suit local nutrient requirements. We pride ourselves in offering quality products and service backed up by our full time laboratory.

Grassland Agro
Ballymount House, Parkway Business Centre, Ballymount Cross, Dublin D24 XNE2
Tel: 01-4264500
Email: Info@grassland.ie
Web: www.grassland.ie
Marketing Contact: James Freeman
Marketing Title: Sales and Marketing Manager
Company Contact: Donagh Barrow
Company Title: Commercial Manager
Company Details: Grassland Agro has 3 clear sections within its business.
Commodity: Grassland Agro have four industrial fertiliser plants in Limerick, Cork, Slane and Wexford. Distributing a

complete range of NPK fertilisers and trace element fertilisers in Ireland.
Speciality: Grassland Agro has a team of 25 professionally trained agronomists covering the entire island of Ireland. They offer tailored advice and solutions to each farm.
Dairy Hygiene: Grassland Agro also has an expert team of dairy hygiene specialists covering all areas of the country. They offer tailored advice and solutions to each dairy farm.

Food Supplier

Ashbourne Meats
Castleholding, Roscrea, Co Tipperary
Tel: +353 505 21411
Fax: +353 505 21910
Web: www.ashmeats.ie
Marketing Contact: Donal Houlihan
Company Contact: Willie Mccormack
Company Title: Ashbourne Meats
Company Details: Processors And Exporters Of Beef

Forestry

Fermoy Woodland Nurseries Ltd
Duntaheen, Fermoy, Co. Cork P61 W240
Tel: 025 31233
Fax: Mobile: 0868353644
Web: www.fermoywoodland.ie
Marketing Contact: Jack Egerton
Marketing Title: Nursery Manager
Company Contact: Jack Egerton, info@fermoywoodland.ie
Company Details:
Fermoy Woodland Nurseries is a family run tree nursery growing trees since 1987. The nursery is situated on the banks of the river Blackwater in Fermoy, Co. Cork. With approximately 40 acres in production of ornamental trees, forestry, hedging and Christmas tree transplants. We supply landscapers, nurseries, forestry companies and garden centres throughout the country, while also supplying landowners, farmers and the general public. Plant sizes begin at 30cm for forestry transplants, hedging from 50 to 180cm and semi-mature trees from 2-4 metres. With over 30 years growing experience and annual production of 1 million transplants we have the knowledge and expertise to ensure supply of quality Irish grown trees and hedging at competitive prices. A large selection of bare root trees and hedging up to 1.2 metres can be mail ordered, please browse through our website to see our full selection.

Forestry Division, Department of Agriculture, Food and the Marine
Johnstown Castle Estate, Co. Wexford
Tel: 053 9163425
Web: https://www.gov.ie/en/publication/642e6-forestry/
Company Contact: Christine Smith
Company Title: Forestry Division, Department of Agriculture, Food and the Marine
Company Details: Forest Sector regulation and development / our mission is to increase forest cover and to promote timber mobilization.

Green Belt Ltd
Main Street, Virginia, Co Cavan
Tel: 1800 200 233
Email: reception@greenbelt.ie
Web: www.greenbelt.ie
Marketing Contact: Maurice Ryan
Marketing Title: Director, Business Development
Company Contact: Maurice Ryan
Company Title: Director
Company Details: Green Belt is a private forestry and land management service provider. Operating nationally with a team of expert foresters, we provide professional advice on the establishment, management, harvesting and valorisation of your land and forestry. A long term, dedicated approach to managing your forest is the best way to make your asset earn as much as possible for you.

Jas P Wilson – Forest Machines
Jas P Wilson, Industrial Site, Coast Road, Dalbeattie DG5 4QU
Tel: 0874 17 17 50 / 0044 1556 612233
Web: www.jaspwilson.co.uk
Company Contact: Ken Reid
Company Title: Customer Sales & Relations Manager
Company Details:
Jas P Wilson are sole distributors for a range of professional forestry, firewood & arboriculture machines. These include POSCH firewood processing machinery, BOTEX heavy-duty forestry/hooklift trailers & cranes, IGLAND forestry winches and attachments, LASCO cone splitters, bespoke excavator HARVADIG conversions using SP & KETO Harvesting heads, JAK tree shears, USED workshop checked, serviced and warranty covered machines and we are breakers of forestry harvesters & forwarders for spare parts. We pride ourselves on quality after sales service and supporting our valued customers.
Suppliers of Eazi-Pak firewood bagging machines.

Murray Timber Group
Ballygar, Co. Galway,
Ballon, Co. Carlow
Tel: 0906624688
Email: info@mtg.ie
Web: www.mtg.ie
Marketing Contact: Patrick Murray
Marketing Title: Sales Director
Company Contact: John Ryan
Company Title: Forestry Manager
Company Details: Operating from two central locations, Ballygar Co. Galway and Ballon Co. Carlow, the company has two world class timber processing facilities capable of processing in excess of 1,000,000m^3 of Logs annually. Our Plants are ideally located to meet domestic and export demand. We have a professional experienced forestry team that is responsible for all purchases for the Group. We purchase from private growers and Coillte and import logs from abroad. Our team has the experience and the expertise to offer advice to any grower that needs information regarding growing, thinning policy, harvesting or selling their product. Please contact our forestry team on 090 6624688 or forestry@mtg.ie who will deal with your enquiry in a prompt professional manner.

Fuel Supplier

Calor Gas
Long Mile Road, Dublin 12
Tel: 01 450 5000
Web: www.calorgas.ie
Marketing Contact: Berni Neill
Marketing Title: Industrial & Commercial Segment Manager
Company Contact: Oliver Kenny
Company Title: Chief Commercial Officer
Company Details: Calor are a leading

distributor of Liquefied Petroleum Gas (LPG) and BioLPG in Ireland – delivering innovative energy solutions for over 80 years. Cost effective, energy-efficient and extremely versatile, Calor is an ideal energy source for farmers whether it is needed for heating poultry houses or rearing sheds, providing instant hot water for wash down and sterilization, drying crops or burning weeds. Calor's new renewable energy BioLPG offers farmers the opportunity to dramatically reduce their carbon footprint and operate more sustainably.

Flogas Ireland Ltd
Knockbrack House, Matthew's Lane,
Donore Road, Drogheda,
Co. Louth, A92 T803
Tel: 041 214 9600
Email: dairy@flogas.ie
Web: www.flogas.ie/dairy
Company Details: If you're looking for a cost-effective, efficient, instant hot water solution for your dairy farm, contact Flogas to enquire about revolutionary water heaters. The heaters, powered by a Flogas LPG bulk tank produce hot water on demand up to 85°C, the perfect solution to your farm's hot water needs. You can enjoy the benefits of precise temperature controls from 37°C - 85°C, no hot water storage costs and you only pay for hot water that is used. If you are interested in finding out more, we offer a FREE farm visit with no obligations where our reps can quote the savings that can be made by switching to Flogas.

Legal Services

Holland Condon Solicitors
Castlecomer, County Kilkenny
Tel: 056 4441219/4441776
Fax: 056 4441598
Web: www.hollandcondon.com
Company Contact:
John D. Holland or Michael Condon
Company Title: Holland Condon Solicitors
Company Details: We are a law firm with a modern approach based in Kilkenny. We are driven by the needs of our clients and our close relationship with our clients is based on the extensive skills of our solicitors, legal executives and secretaries.

We have a solid commitment to personal attention and persistent follow- through on behalf of our clients. We look at every situation from our clients' perspective to ensure that they get the right advice and so as to achieve the best possible result.
Professional Legal Services: Accidents & Personal Injury; Property; Wills; Probate; Commissioner for Oaths; Debt Collection; Court Work; Company Advice.

Marts

Castlerea Marts
The Fair Green, Main Street,
Castlerea, Co. Roscommon
Phone No: 094-9620300/ 9620313/9620314
Web:
www.castlerealivestockmart.com
Fax: 094 9620315
Email:
info@castlerealivestockmart.com
Contact: Manager, Brendan Egan
Property Services Providers
Licence NO: 002249

Central Auctions
Birr Mart: 057 9120136
Nenagh Mart: 067 31380
Roscrea Mart: 0505 21687
Email: info@centralauctions.ie
Company Contact: Michael Harty
Company Details: Noted Centres for the sale of top quality Commercial and Pedigree Livestock

Kilkenny Mart Auction Centre
Cillín Hill, Dublin Road, Kilkenny
Tel: (056) 7721407
Fax: (056) 7721509
Web: www.kilkennymart.ie
Mart Manager: Michael Lynch
Email: m.lynch@kilkennymart.ie
Company Details: Kilkenny Mart is located at Cillín Hill, Kilkenny's flagship multipurpose centre, which services the agri-sector, generates business and provides entertainment in Kilkenny.

Seeds

Drummonds
Paddingstown, Clonee, Co. Meath (Head Office)
Tel: 00353 (0)1 8255011
Email: info@drummonds.ie
Web: www.drummonds.ie
Marketing Contact: Sandra Mulfaul, Sandra.mulfaul@drummonds.ie
Marketing Title: Retail Branch Services Manager
Company Contact: Michael Slattery
Company Title: Managing Director
Company Details: Drummonds is a private feed, seeds and grain merchant business, whose origins proudly date back to 1760. The Company is headquartered in Clonee, Co. Meath and services all farmers in the North-East. Drummonds has an extensive branch network with a strong presence in six counties. Drummonds supplies the full range of farm inputs and related animal husbandry and crop husbandry services. Drummonds manufactures coarse rations in its' UFAS and Bord Bia accredited feed mill in Navan, with one of the primary objectives being to optimize the inclusion of locally-grown cereals, pulses and oilseeds. Drummonds promotes certified cereal seed varieties which are trialled nationally by DAFM and also trialled in Drummonds' own in-house crop research trials programme undertaken in the NE; Drummonds is also the exclusive distributor in Ireland for Pioneer's range of oilseed rape varieties. Drummonds promotes premium quality grass seed mixtures under the Green Acres brand which are sold through its own branch network in the NE and also nationally through a number of leading co-ops and agri-merchants. Drummonds – Fuelling Efficient Farming.

Soil Information

SOBAC
Tel: +33(0)5 65 46 63 30
Email: international@sobac.fr
Web: www.sobac.fr
Marketing Contact: Christophe MEZY
Marketing Title: +33 (0)6 85 11 89 96
Company Contact:
Tom Stapleton 087 232 8051
Adrian Molloy 087 232 5234
Francis Egan 087 752 3328
Company Title: Sales Ireland
Company Details: Fertilization process, to gain autonomy, profitability and self-sustainability, to unlock the potential of your soil through the action of microorganisms, preventing compaction while reducing conventional inputs.

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