IFA

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FARM SCHEMES & TAXATION GUIDE

YOUR FARMING MANUAL

2017 Edition

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PRESIDENT'S MESSAGE

2017 marks the 11th edition of the IFA Farm Handbook, and is also my first as President of the Irish Farmers Association.

It is a great honour for me to lead the IFA and I want to assure you that I will work to deliver the best results for farm families in the years ahead.

We have a dedicated leadership team at national and county level to represent you and your issues.

IFA had a very good outcome to the last Budget and I want to build on that on your behalf. Our priority now is to focus on the implementation of the measures in ways that work for farmers.

The impact of Brexit is a serious concern. We will be insisting that our Government recognises the importance of the UK market for our food exports in the negotiations. Their priorities should be the continuation of a positive trading relationship, a strong CAP Budget post–2020 and free movement of people.

We will step up our campaign on ANCs in 2017. Our position is clear: funding has to be restored and all areas must be protected in the review.

The last 12 months have placed immense pressures on farm families, with severe income difficulties across all sectors. Agriculture and food production has the capacity to drive jobs, output and exports. However, the right supports have to remain in place to support farmers.

I want to wish everybody a successful and safe year in farming in 2017.

Joe Healy

Joe Healy
President, The Irish Farmers' Association

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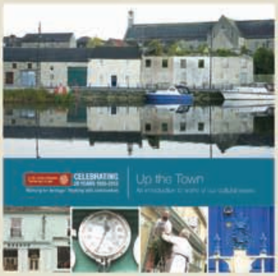

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1 INTRODUCTION – BACKGROUND TO BUDGET 2017

Ireland has made significant progress in recent years in improving the balance in its public finances. As a result, it is no longer subject to the EU's rules applying to countries with large budget deficits ('Excessive Deficit Procedure'). However, it continues to operate under strict EU fiscal requirements, which are focused on achieving a balanced 'structural budget', that is, a balanced budget when one-off factors and the economic cycle are taken into account, and reducing the level of debt as a % of GDP.

In its Summer Economic Statement, the Government stated that its strategy is to 'balance the books; by 2018. The continued strong growth rate in the Irish economy in 2016, of 4.2%, with exchequer returns exceeding projections, have allowed the Government to introduce a budget comprising €1.3b in additional resources, comprising €1b of expenditure increases and €300m of net tax reductions.

Uncertainties in the international economy have, however, led to a revision downwards of projected economic growth for 2017 from that predicted in the Summer Economic Statement. It is expected that the economy will grow by 3.5% in 2017. The immediate impact of the decision by the UK to exit the EU in mid-2016 has been a significant and sustained depreciation of sterling, which has had a negative impact on export competitiveness, and which was reflected in a number of the support measures announced in the Budget. The Government has maintained relatively strong discipline in relation to the public finances. By end 2016, the budget deficit is projected to fall to 76% of GDP.

2 PUBLIC EXPENDITURE CHANGES

2.1. Agriculture budget

2.1.1 Summary of expenditure for Department of Agriculture (DAFM)

Expenditure in the Department of Agriculture is set to increase by €119m, or 9% in 2017, from €1.35b to €1.47m. Programme expenditure under the Rural Development Programme will increase by €107m, from €494m in 2016 to €601m in 2017 or 21%, between 2016 and 2017, funded through a combination of increased EU and national funding.

The main changes in expenditure for the Agriculture budget are summarised in Table 2.1.1.1 below.

Table 2.1.1.1 Summary of Expenditure for the Department of Agriculture (€000s) (est.)

DAFM (€000s)	2017 estimate	2016 allocation	Change from 2016 (€000s)	% change from 2016
Gross expenditure	1,469,600	1,351,101	118,499	9%
Less Receipts	331,388	306,442	24,947	8%
Net expenditure	1,138,212	1,044,660	93,552	9%

There were significant changes in funding for certain agriculture programmes, these are outlined in Table 2.1.1.2.

Table 2.1.1.2. Main changes to programme expenditure

Programme	2016 (€m) allocation	2017 (€m) allocation
Agri-Environment Schemes	196	242
Beef Data and Genomic	52	52
ANCs	202	202
Sheep Welfare Scheme	-	25
TAMS	35.8	50
Knowledge Transfer	1	26
Forestry	113.8	111.6
Horticulture Grant Aid	4.3	5
TB and Brucellosis eradication	31.9	34

2.1.2. Current expenditure changes

2.1.2.1. Agri cash flow support loan

A fund of €150m for low cost, flexible loans for farmers is being introduced. This is being developed in conjunction with the SBCI. Underpinning the fund is €25m from the Department of Agriculture, which is supported by the €11 m made available under the EU's exceptional adjustment aid for milk and other livestock farmers. Loans of up to six years for amounts up to €150,000, at an interest rate of 2.95% will be provided and will be available to livestock, tillage and horticulture farmers.

2.1.2.2. Agri-environment programmes

Funding for agri-environment programmes has been increased to €242m in 2017. €211m of this is allocated to the GLAS scheme, €10m allocated to the Organics scheme with the remaining allocation to farmers still in AEOS and in the Locally Led Agri-environment scheme. The GLAS scheme will cater for 50,000 participants in 2017.

2.1.2.3. Sheep Welfare Scheme

Funding of €25m has been allocated, which will be delivered as a payment of €10/ewe, subject to meeting certain animal welfare measures.

2.1.2.4. Areas of Natural Constraint (formerly Disadvantaged Areas)

There is no change to the funding for the ANCs programme, with a funding allocation of €202m for 2017.

2.1.2.5. Beef Data and Genomics

The Beef Data and Genomics programme will be reopened to new entrants, with a funding allocation of €52m for 2017.

2.1.2.6. Food, safety, animal health and welfare

Total funding allocated is €85.5m under this heading, which includes €34m for TB and Brucellosis eradication.

2.1.2.7. State Agencies (Bord Bia/ Teagasc/ BIM/ Marine Institute /SFPA)

Funding for the state agencies has been increased from €230m in 2016 to €241m for 2017. This mainly reflects an increase in funding for Bord Bia and BIM to provide additional resources and support to the agri-food sector in the wake of the UK vote to leave the EU.

2.1.3. Capital expenditure

2.1.3.1. Forestry

The funding for Forestry is €111.6 million down from €113.8m in 2016, this will fund a planting programme for over 7,100 ha and 110 km of forest roads in 2017. Forest premium levels are maintained for those in the current programme.

2.1.3.2. Farm investment grants – TAMS

A funding allocation of €50m has been announced for the TAMS on-farm investment programme. This is an increase of over €14m on the 2015 allocation of €35.8m. The scheme will be reopened in 2017 to new applicants.

2.1.3.3. Horticulture

Funding for capital investment has been increased from €4.3 to €5 million.

2.2. Other Expenditure and Social Welfare changes relevant to farm families

2.2.1. Social Protection

2.2.1.1. Farm Assist

- The full restoration of the income and child disregards will have a significant impact on recipients of Farm Assist. It will also allow more farmers into the scheme.
- Income disregard - 30% of the assessed income of the farmer is not taken into account.
- Child income disregard - this will be €253.95 for each of the first two children and €380.92 for each subsequent child.
- Farmers on Farm Assist also qualify for the 85% Christmas bonus in December.
- The impact of the Budget changes is outlined in table 2.2.1.1:

Table 2.2.1.1. Main changes to programme expenditure

	Farm Income assessed:	Farm Assist pre-2017 Budget		Farm Assist post-Budget Changes*		Increase per week
		Per Annum	Per Week	Per Annum	Per Week	Per Week
Single Farmer	€8,000	€1,776	€34.15	€4,436	€85.30	+ €51.15
Married - no Children	€15,000	€1,265	€24	€6,181	€118.86	+ €94.86
Married - 2 Children	€15,000	€4,364	€83.93	€9,788.10	€188.24	+ €104.31

* (including social welfare increase from March 2017)

2.2.1.2. Self-employed PRSI supports

A number of additional PRSI-related supports will be introduced for self-employed workers, which were previously available to employees only. These include:

- The invalidity pension will be extended to self-employed workers from December PRSI Invalidity Pension
- Dental and Optical Benefits and the Medical Appliances scheme (hearing aids) will be extended to self-employed workers from March 2017

- Dental Benefit will be expanded in October 2017 for all insured employees and the self-employed.
- Optical Benefit will be expanded to self-employed and employees in October 2017 to contribute towards the costs of glasses
- The 4% rate of Class S PRSI will remain unchanged in 2017

2.2.1.3. State Pension – Contributory and Non-Contributory

There will be a €5 increase in all maximum weekly pension payments (contributory and non-contributory) with proportionate increases for those on reduced rates of payments. The weekly increase for a qualified adult is €3.30.

2.2.1.4. Other social welfare allowances

A €5 increase in the maximum rate of all weekly payments for pensioners, carers, people with disabilities, widows, lone parents, jobseekers etc. will be introduced in March 2017

2.2.2. Office of Public Works – Flood relief

€50m has been allocated for capital works for flood relief in 2017. This is part of the €430m budget up to 2020, and it is expected that the annual allocation will increase further in 2018.

2.2.3 Arts, Heritage, Regional, Rural and Gaeltacht Affairs

LEADER: €40m funding is being allocated for the delivery of the LEADER Rural Development programme in 2017.

Town and village regeneration scheme: €12m has been allocated for this scheme, with a €5m increase for the CLAR scheme.

2.2.4 Health

€14.6 billion has been allocated to health, the highest ever health budget.

2.2.4.1 Prescription charges

Legislation to be enacted to reduce the monthly cap on prescription charges for those over 70 years old from €25 to €20.

2.2.4.2 Medical cards for children

Funding of €10 million has been allocate to enable all children who qualify for the Domiciliary Care Allowance to be provided with a medical card.

2.2.4.3 Mental Health Services

€35 million is being provided for new mental health services in 2017, in addition in addition to the €35m provided in 2016, which remains in the base funding of the Mental Health Services.

2.2.4.4 Older People Services

The funding for services for older people has increased to €765 million in 2017.

2.2.5 Children and Youth Affairs

The Affordable Childcare Scheme will replace existing childcare subsidisation schemes (excluding the free pre-school scheme) from September 2017. This will provide a means tested subsidy for children between 6 months and 15 years. Subsidies will be payable for those with net incomes up to €47,500 per annum; and a universal subsidy for all children aged between 6 months and 3 years (up to €900 per annum) will be introduced.

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3 TAXATION MEASURES

The Budget contained a number of changes to existing taxation and the introduction of a number of new taxation measures. Overall, however, the scope for major taxation change was limited by the total value of taxation reductions introduced, of €300m.

The following are the main agri-taxation and general taxation changes announced in the 2017 budget.

3.1 Agriculture taxation

3.1.1. Income averaging

Based on IFA's proposal for a measure to tackle income volatility utilising an existing taxation measures, farmers on income averaging will now be allowed, in a poor income year, to pay only the tax due on the current year. The deferred tax liability will be payable over subsequent years. This measure will be available immediately.

It is not yet clear how many times farmers will be eligible to 'step out' of income averaging over a five year period. IFA will be seeking clarification on the operation of the scheme in advance of finalisation of the Finance Bill.

3.1.2. Capital Acquisitions Tax – Agricultural Relief

Agricultural Relief continues to apply at a rate of 90% on agricultural property. The increase in the Group A (parent to child) CAT threshold from €280,000 to €310,000 means that the value of a farm that can be transferred from parent to child has been increased (up to a maximum lifetime amount of €3.1m).

3.1.3. CGT relief for Farm Restructuring

CGT restructuring relief is a key measure which provides farmers with the opportunity to consolidate their farm holding through land swap, disposal and re-purchase. It has been extended to end 31st December 2019.

3.1.4. Accelerated Capital Allowances for Energy Efficient Investment

A key target for the agri-food sector is to improve the emission efficiency of production. The SEAI Accelerated Capital Allowances Scheme for investment in energy efficient equipment has been extended to sole traders. It will provide farmers who invest in energy efficient equipment with the full capital allowance in the first year. The measure should be of particular benefit to the intensive sectors, such as pigmeat, poultry and horticulture, which make significant investments in heating, insulation and refrigeration systems.

3.1.5. VAT refund

The flat-rate addition for farmers who are not registered for VAT is being increased from 5.2% to 5.4% from 1st January 2017. Overall, this is worth €9m.

3.1.6. Raised Bog CGT Relief

Payments under the Raised Bog Restoration Incentive scheme will be exempt from Capital Gains Tax.

3.2 General taxation measures

3.2.1. **Income tax – Earned Income Tax Credit**

For self-employed tax payers, including farmers, who do not receive the PAYE Tax Credit, the Earned Income Tax Credit of €550 introduced last year is being increased by a further €400 to €950. This change also means that the income threshold for self-employed people entering the tax net is increased from €11,000 to €13,000.

The income tax rates and bands are unchanged.

3.2.2. Universal Social Charge

The rates of USC are being reduced as follows:

- The lowest rate of 1% is to be reduced to 0.5%; this applies to the first €12,012 of income.
- The 3% rate is to be reduced to 2.5%; this applies on income from €12,013 to the increased threshold of €18,772.
- The 5.5% rate is to fall to 5%; this applies to income between €18,773 up to €70,044.

People earning over €70,044 per year will not get any benefit on the portion of their income above €70,044, but will benefit on the portion of their income below that figure.

3.2.3. Other Income Tax changes

The Home Carer tax credit is being increased by €100 to €1,100. This applied to single income married couples with children or who care for an elderly or incapacitated relative.

A new income tax refund for first time house buyers is being introduced (Help to Buy). It will also assist those looking to build once-off houses for their own occupation. In the case of a self-build, applicants who drew down the first tranche of their mortgage on or after 19 July 2016, will be eligible.

The scheme will provide a rebate of income tax paid over the previous 4 years up to a maximum of 5% of the purchase price of a new house up to a value of €400,000. Pro rata rebates will apply to lower priced houses. The scheme will not apply to houses valued over €600,000.

3.2.4. DIRT

The rate of DIRT tax is being reduced from 41% to 39%. The Government's intention is to reduce this further by 2% / year to reach 33% by 2020.

3.2.5. Capital Acquisitions Tax

The Group A (parent to child) CAT threshold is being increased from €280,000 to €310,000. The Group B threshold (brother, sister, niece, nephew, grandchild) is being increased from €30,150 to €32,500. The Group C threshold (all others) is being increased from €15,075 to €16,250.

3.2.6. Capital Gains Tax – Entrepreneur Relief

The rate of CGT on the sale of business is being cut from 20% to 10%, up to €1m in qualifying chargeable gains.

3.2.7. Excise rates

There is no increase in excise rates on petrol and diesel.

3.2.8. Carbon Tax

Relief from Carbon Tax is provided for solid fuels that include a biomass element and for fuel inputs to combined heat and power plants (CHP).

3.2.9. Sugar tax

The Minister announced his intention to introduce a tax on sugar-sweetened drinks in 2018, following a consultation process.

4 Economic and budgetary outlook

4.1 The national economy

The outlook for the economy for the next three years, 2017-2019, remains positive; however future growth projections have been revised downwards, driven largely by the uncertainties of the international economy, in particular the impact of Brexit on the UK, EU and Irish economies. With over 40% of exports currently going to the UK market, the Irish agri-food sector will be particularly affected by the outcome of the Brexit vote, both the short term economic impact of currency fluctuations and unpredictable consumer sentiment, and the longer-term trade and EU budgetary positions.

It is expected that the Irish economy will continue to grow next year, with a predicted growth of 3.5% of GDP in 2017.

The unemployment rate continued to fall in 2016, and is now below 8%. It is expected to fall further, with 7.7% unemployment projected for 2017. Table 4.1 outlines the projected changes in the main economic indicators over the next three years

Table 4.1: Economic Outlook (% Volume Changes)

	2016	2017	2018	2019
Real Gross Domestic Product (GDP):	4.2	3.5	3.4	3.2
Real Gross National Product (GNP):	7.5	3.3	3.2	3.0
Personal consumption:	3.3	2.9	2.2	1.8
Public consumption:	5.9	2.4	1.3	1.0
Fixed investment:	15.8	6.0	4.7	4.3
Exports:	4.5	4.8	4.7	4.2
Imports:	5.9	5.1	4.8	4.5
Inflation (HICP)	-0.1	1.3	1.8	1.9
Employment growth (%)	2.6	2.1	2.1	1.8
Unemployment rate (%)	8.3	7.7	7.3	6.9

It should be noted that the exceptional economic growth rate recorded by CSO for 2015, due mainly to financial activities of multi-national companies, have had an impact on data expressed as a ratio of GDP from 2015 onwards. The impact is particularly positive as regards budget deficit and Government debt.

4.2 Public finances

Under the terms of the Fiscal Treaty, Ireland is required to keep its budget deficit to below 3% of GDP, with its Debt: GDP ratio moving towards 60%. Table 4.2 outlines the expected changes in Government expenditure and revenue over the next three years and the impact of these changes on the budget deficit. As can be seen, the Government intend to have a balanced budget by 2018.

Table 4.2.: Budgetary Projections 2016-2019 (€m)

HEADING	2016	2017	2018	2019
EXPENDITURE				
Net Current Expenditure	50,185	51,210	52,475	53,650
Net Capital Expenditure	4,890	5,360	6,125	6,890
Total Expenditure	55,075	56,570	58,600	60,540
Revenue				
Tax Revenue	48,135	50,620	53,590	56,535
Non-Tax Revenue	2,740	2,615	1,820	1,985
Capital Resources	2,760	1,185	950	1,985
Total Revenue	53,625	54,420	56,340	59,755
Contingency Reserve	0	0	0	1,000
General Government Balance	-2,400	-1,235	-820	540
As a % of GDP	-0.9%	-0.4%	-0.3%	0.2%
Structural balance % of GDP	-1.9%	-1.1%	-0.5%	0.0%

4.2.1. Budget balance and debt sustainability

The General Government Deficit for 2016 is 0.9% of GDP and is estimated at 0.4% of GNP in 2017. The Minster stated that when the budget is in surplus after 2018 it is the Government's intention to establish a contingency or 'rainy day' fund. The Government will set aside up to €1b annually for this.

As a key measure of the sustainability of the public finances, the debt: GDP ratio of 76% of GNP indicates a positive movement towards the target of 60%, to be achieved over a 20 year period. It should be noted that this figure peaked at 120% of GDP during the recent crisis. During the downturn, both the stock of Government Debt and its size relative to the size of the economy increased hugely, leading to, among other things, a significant increase in annual interest payments required to service the national debt.

Debt servicing costs have continued to reduce in the last number of years, mainly through a reduced borrowing requirement (reduced budget deficit) and the ability to issue Government debt at a significantly lower cost (lower interest rates). The reduction in the debt:GDP ratio reflects (i) the reduced deficits (ii) the significant growth of the overall economy, and (iii) the exceptional upward adjustment to the GDP growth in 2015 and subsequent years.

Table 4.2.2: Budgetary Projections 2016-2019 (€m)

Year	2016	2017	2018	2019
Govt Debt €b	200.0	204.5	209.8	212.8
Govt Debt as a % of GDP	76.0	74.3	72.7	70.2

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The M5001 series impresses with its functions and high efficiency, thanks to Kubota's leading-edge diesel technology. In this regard, the Japanese company is the first manufacturer to incorporate a CRS (Common Rail System) equipped with a urea catalyst (SCR), a system to recirculate exhaust gases with water refrigeration (EGR), a diesel particulate filter (DPF) and a diesel oxidation catalyst (DOC). The combination of these technologies optimises the individual operation of each one of them and reduces power consumption. In addition, this 16-valve engine meets strict emission control requirements imposed by Europe in the last stage of emissions known as Phase 4.

Another key feature of the Kubota M5001 Series is its ease of use, which allows end-users to successfully perform any type of job. Thanks to its retrofit ISOBUS system and its range of solutions in precision farming, pesticides and fertilizers can be applied and seeding jobs be carried out efficiently, cost-effectively and precisely.

The tractor has been specifically designed for jobs that demand excellent manoeuvrability and a demanding operability in jobs with power take-off. The use of the two programmable revolution memories, coupled with the electronic management of speed, allows the working speed to be kept constant. In addition, the 40-ECO transmission with six synchronised gears, with dual speed High-Lo technology, allows farmers and contractors to change gear directly, gently and quickly. The electro-hydraulic reverser, which avoids using the clutch, provides a fast and gradual change in direction.

For more information on the new M5001 tractor visit www.kubota.co.uk.

THE 'AREAS OF NATURAL CONSTRAINT' (ANCS) SCHEME HAS REPLACED THE DISADVANTAGED AREAS SCHEME

ANCs are divided into mountain areas, 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 2015 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.

The areas designated as ANC are the same as those designated under the Disadvantaged Areas Scheme, with the exception of land situated on offshore islands, pending a review of the areas by 2018. In the meantime, there is no change to the areas which cover approximately 75% of the country.

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 in 2015, 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.

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 will commence in the third week of September each year with a target of 100% payment in respect of cleared cases.


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

Area Designation	Payment Rates	Payable Area
Mountain Type Land	€109.71	First 10 hectares or part thereof*
	€95.99	Remaining hectares up to maximum of 34 hectares**
More Severely Handicapped Lowland	€95.99	on up to 30ha
Less Severely Handicapped Lowland	€82.27	to a maximum of 30ha

* The top-up of €13.72 on the first 10 hectares of Mountain Type Land will only be paid to beneficiaries who maintain a sheep, cattle or goat enterprise or a combination of these enterprises.

** Applicants maintaining a combination of Mountain Type Land, More Severely Handicapped Lowland and/or Less Severely Handicapped Lowland, will be paid up to a maximum of 30 hectares except where the area of Mountain Type Land declared is between 30 and 34 hectares. In these cases, the payment will be based on the number of hectares of Mountain Type Land declared.

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
Areas of Specific Constraints (Island)	€250.00	Up to and including the first 20 hectares of Areas of Specific Constraints or part thereof
	€150.00	Greater than 20 hectares or less than or equal to 34 hectares of Areas of Specific Constraints
	€ 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. 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.

THE BEEF DATA & GENOMICS PROGRAMME PROVIDES FINANCIAL SUPPORT TO SUCKLER BEEF FARMERS

The Beef Data and Genomics Programme will run until 2020 to provide financial support to suckler beef farmers who undertake to carry out actions aimed at improving the genetic merit of their suckler herd.

Those who enter the scheme commit to meet the full requirements for the six-year period of the scheme. Those in the scheme must also comply with BVD Requirements annually.

Overview

The scheme aims to support the suckler herd by improving the genetic merit of the national herd through the collection of data and genotyping animals and to lower greenhouse gas emissions by improving quality and efficiency.

Payment

The scheme is worth €52m per annum. For the six-year duration of the scheme, farmers will receive a payment equivalent to €95 for the first 10 cows in the herd, and €80 for each of the remaining cows.

While farmers have to have suckler cows to get paid, the payment is calculated on a per hectare basis. The number of hectares will be calculated using the number of eligible suckler cows producing a calf in 2014 divided by a stocking rate of 1.5.

The per hectare payment rates are €142.50/ha for the first 6.66 ha and €120/ha for the remaining eligible hectares.

Payments commenced in December 2015, and will be made by mid-December each year.

Requirements

Calf registration
Each calf must be tagged and registered with the Department within 27 days of birth. The sire details for each calf must be registered and a calving survey must be completed.

Surveys and Data
Surveys must be completed each year relating to calves, cows and bulls recording aspects such as docility, quality, milking ability, as well as some animal health issues such as scour and pneumonia.

Genotyping
ICBF will select animals to be genotyped each year and tissue tag samples will be required from the selected animals. The number of animals genotyped each year will be at least equivalent to 60% of the number of calved suckler cows on the farm in 2014. Genotyping costs will not exceed 15% of the value of the scheme.

FOLLOW–UP APHID TREATMENTS IN REDIGO DETER TREATED CROPS

Redigo® Deter® provides robust aphid and therefore BYDV control in cereals, both reducing the need for follow-up sprays and giving greater application timing flexibility to autumn spray programmes.

BYDV disease pressure is largely dependent on the following factors:
Crop drilling date
Geographical location
Current and preceding seasonal weather
Aphid pressure and virus infectivity
Seed treatment and seed rate

The most robust control will be achieved from later sowings of Redigo Deter treated seed using higher seeding rates. Earlier sown crops with lower seeding rates will require more careful monitoring and may need 1 or 2 follow-up treatments as described below.

Late August / Early September drillings (at 80-125Kg/Ha):
For Redigo Deter treated seed planted in early September (especially at the minimum suggested sowing rate of 80 Kg/Ha) a follow up aphid control treatment is recommended **6 weeks after emergence** (mid-late October) plus a further follow-up in early to mid November if conditions remain mild. The first follow-up treatment may be extended to **7 weeks** after emergence where the seed rate is over 100 Kg/ha
(NB: Wheat treated with Redigo Deter should be sown at a minimum of 125 Kg/ha)

Mid September drillings (at 100-125 Kg/Ha):
Redigo Deter treated seed planted in mid-September may need follow up aphid control, especially if drilling at 100 Kg/Ha, or in areas of high aphid pressure. Follow-up treatment, where required, would normally be after **7-8 weeks** i.e. early November.

Late September drillings onwards (at 125-150 Kg/Ha):
At this drilling date and using higher sowing rates (eg.150 Kg/Ha) Redigo Deter will give protection for **8 weeks.** Under normal aphid pressure no follow up is required and Redigo Deter has been shown to consistently out perform a programme of two well-timed pyrethroid* sprays.

In open autumns with continued aphid fly-in, additional aphid control treatments may be required.

***Some populations of Grain aphids (Sitobion avenae) have been shown to be resistant to pyrethroids. Although a less common vector of BYDV than the Bird Cherry Oat aphid (Rhopalosiphum padi) Grain aphids can be important carriers in some seasons and localities. Redigo Deter performance is unaffected by pyrethroid resistance, but the effectiveness of any pyrethroid follow-up sprays will be reduced.**

ABBEY MACHINERY

Manufacture class leading technology to improve labour efficiency on farm and help to mechanise many tasks, indeed they cater for the **'Total Cow'**. They are synomous with slurry preparation and application; high output dung spreaders; diet feeding technology to improve performance; Toppers to precisely cut grass and Fertiliser Shakers to help improve grass regrowth. They sell to farmers in countries from Iceland to as far away as New Zealand and Australia.

Low Emission Technology:

Abbey continue to push the boundaries of low emission slurry spreading technology which starts with quality slurry preparation through high output Agitation pumps. Their **Tri-App** combines three functions of Dribble Bar, Trailing Boot and Trailing Shoe applicators into one machine. It can be mounted on to a tanker via fixed mounting or with the use of a Hydraulic Mast. It can also be mounted on the back of a tractor to run with an umbilical spreading system.

New Machine Additions 2016:

- **Tri Auger feeder** – industrial sized diet feeder to help farmers that are scaling up to feed livestock in a cost efficient way. The machine has all the characteristics of all other Abbey Machinery in terms of build quality, specifications, strength of build and manoeuvrability around the yard.

- **2750 Tanker** – fits nicely between the 2500g and 3000g sized machines. It has a low centre of gravity with increased stability created by integrated axle. Improved comfort, reduced wear and tear with parabolic weight sensing sprung draw bar making it a very pleasurable machine to trail behind a tractor.

- **New Front Sliding Raised Conveyor** – raised conveyor to improve versatility of the machine to feed in awkward passageways and bunkers up to 1.5m high.

For further information visit www.abbeymachinery.com

Replacement strategy

Stock Bull: If the farmer is using a stock bull, by June 30th 2019, at least one bull on the farm must have been genotyped four-or five-star at the time of purchase.

AI: 80% of AI used on the farm must be from four-or five-star bulls by June 30th 2016.

Female Replacements: A percentage of replacement heifers/eligible suckler cows must be genotyped 4 or 5 star on the replacement index:

By the end of October 2018 at least 20% of the reference animals (the number of calved cows in 2014) must comply and this increases to 50% by end October 2020. These animals must be at least 16 months old and have been born in 2013 or later.

Carbon navigator

Farmers have to complete a carbon navigator on the farm by the end of October 2016, and this will be updated in each subsequent year.

The first carbon navigator must be undertaken with the help of an approved advisor – the Department will cover the cost of the advisor.

Training

Applicants will have to attend specific training courses related to the scheme by 31st October 2016 – €166 will be paid to cover the cost of training.

BVD testing

Animals must be tested for BVD within 20 days of birth.

Applicants will not be eligible to join the scheme where PI animals born since January 2012 have not been removed from the herd before May 29th 2015.

Farmers must comply with BVD Requirements annually and PI animals must be removed.

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.

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.

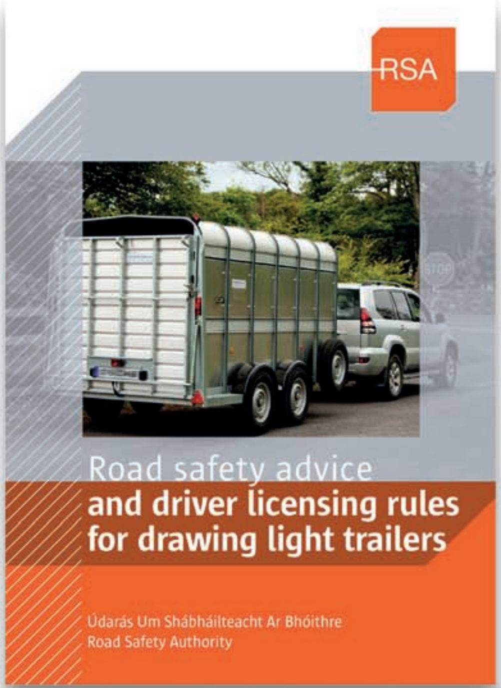
Make sure you're up

Towing Light Trailers
(trailers not more than 3.5 tonnes)

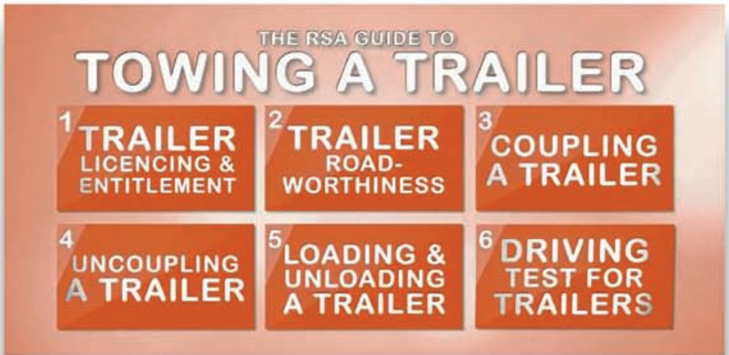
The Road Safety Authority (RSA) has prepared a booklet on towing light trailers. This includes information on:

- Your vehicle's towing capacity and trailer weights
- Regulations on braking, lights, coupling etc.
- Driver licensing rules
- Trailer plating and Type Approval

To view or download this booklet go to www.rsa.ie or alternatively order a free copy to be delivered, by visiting our online orders page.



You can also watch the RSA's Guide to Towing trailers at: www.youtube.com/RSAIreland



Safer roads. Only you

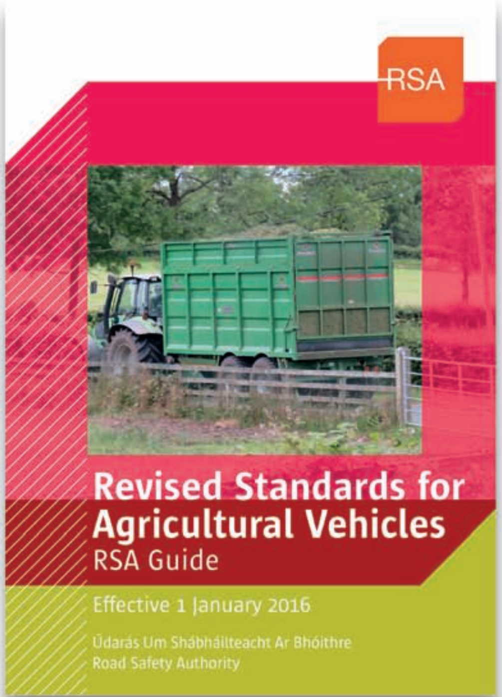
to speed on the law!

Your Guide to the Law on Agricultural Vehicles

On 1st January 2016 new laws were introduced to improve the safety and standard of Agricultural Vehicles on Irish roads.

The RSA has produced a handy booklet which explains all of these changes in a practical and plain English format.

To view or download this booklet go to www.rsa.ie or alternatively you can order a free copy to be delivered, by visiting our online orders page.



You can also watch the RSA's videos on Agricultural Vehicles at: **www.youtube.com/RSAIreland**

can get us there.

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 to be sent to all farmers

THE GREEN LOW–CARBON AGRI-ENVIRONMENT SCHEME (GLAS) OFFERS PAYMENTS FOR APPLICANTS WHO CARRY OUT ACTIONS TO ENHANCE THE RURAL ENVIRONMENT

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 minimum 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

All in the first Tranche had a contract commencement date of 1st January, 2016 and for GLAS III participants, 1st January 2017. The relevant payment will be calculated from that date. AEOS participants must exit their existing contracts before a new GLAS contract can commence.

Farmers participating in the National Parks and Wildlife Service Farm Plan Scheme may submit an application for GLAS but if approved cannot draw down payment under both schemes. 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.

Payment

Payments will be calculated annually on the basis of qualifying actions delivered for the year in question.

Payment of 75% of the annual amount due 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 and regulations have been implemented (85%/15% split in 2016).

The 75% payment will be paid in October/November where no follow up action is required when all administrative checks for GLAS are completed.

The 25% 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 mid-December annually.

Payment for the action 'Rare Breeds' and 'Low-Emission Slurry Spreading' will be made in arrears subject to appropriate documentation being submitted.

Inspections

Inspections will be carried out on 5% of applicants to check compliance with requirements. These inspections will be unannounced.

THE GREENING PAYMENT

The Greening payment accounts for approximately 30% of the farmer's total payment. It will be a top-up of the BPS and will amount to approximately 44% of the total value of entitlements activated. The average greening payment is €100/ha.

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.


FLO
GAS

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.

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

The Greening payment will account for approximately 30% of the farmer's total payment.

The payment will be a top-up of the BPS and will amount to approximately 44% of the total value of entitlements activated. Activated entitlements are those for which you have declared an eligible hectare in your application.

Payment date

50% of the Greening payment will 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 (from 2017).

- 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.

Geological Survey
Suirbhéireacht Gheolaíochta
Ireland | Éireann

Beggars Bush, Haddington Road, Ballsbridge, Dublin D04K7X4

Roinn Cumarsáide,
Fuinnimh & Acmhainní Nádúrtha
Department of Communications,
Energy & Natural Resources

GEOLOGICAL SURVEY IRELAND is the national geoscience agency, and is part of the Department of Communications, Climate Action & Environment. It is responsible for collecting and providing freely accessible information on Ireland's bedrock, subsoil and seabed relating to groundwater, geotechnical investigations, minerals and geological heritage. As part of the Geological Survey's role it conducts the Tellus survey programme (www.tellus.ie) to provide regional geophysical and geochemical data for a wide range of users including the agriculture sector. The Survey's groundwater programme produces data and information for public bodies and water schemes, including groundwater resources, quality and protection.

Contact us

01678 2000

www.gsi.ie

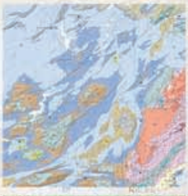
duty.geologist@gsi.ie

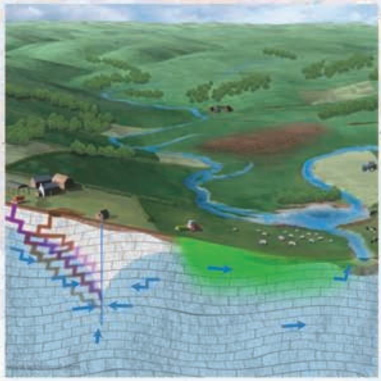
Tellus

Tellus is a ground and airborne geoscience mapping programme, collecting chemical and geophysical data that is informing the management of Ireland's environment and natural resources. During 2017 airborne geophysical surveys will take place across counties Donegal and Mayo. Ground-based water and sediment sampling surveys will take place across Galway, southern Roscommon and neighbouring parts of Offaly. A soil sampling survey of the urban areas of Dublin and Galway will also take place. Previous surveys carried out in the border, midlands and east regions have resulted in freely available data for environmental management, agricultural productivity and mineral exploration. For more details on surveying and data availability please see www.tellus.ie.

Groundwater

Advising government departments, other authorities & water supply schemes on groundwater issues.
Mapping groundwater source protection zones including Groundwater Protection Schemes, aquifer potential and groundwater vulnerability.
Research, in combination with universities, on Irish groundwater issues.
Maintaining groundwater databases e.g. wells, groundwater quality and groundwater levels.




Geological Survey Ireland is a division of the Department of Communications, Climate Action & Environment.

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, remainer 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%
Knowlege Transfer	Eligiblity	Up to 14 days	1%
TAMS	Eligibiity	Up to 48 hours	5-20% pre-approval 5-20% pre-payment 5% post-payment
GLAS	Compliance with GIAS 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.

How should I prepare?

Prepare for your Cross Compliance inspection using Teagasc Workbook

Top five reasons for breach of Cross Compliance, as identified by Teagasc

Cattle identification

- 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

Pesticides

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

Nitrates

- Inadequate collection of livestock manure
- 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

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.

KNOWLEDGE TRANSFER PROVIDES FUNDING FOR KNOWLEDGE TRANSFER GROUPS ACROSS A NUMBER OF SECTORS

Under the Rural Development Programme, financial support will be provided for Knowledge Transfer Groups across the beef, sheep, dairy, poultry, tillage and equine sectors.

Funding of €100 million been made available and 20,000 farmers are participating in 1,100 knowledge transfer groups during the three-year programme.

Requirements

- Each participant will be required to attend a minimum of five knowledge exchange meetings/four meetings and one national event, facilitated by a DAFM approved adviser.

- All participants will also be required, following one-to-one discussion with the advisor, to complete a tailored Farm Improvement Plan (FIP) involving a: 1. Profit Monitor, 2. Carbon Navigator/Sustainability Management Plan, 3. Herd Health Plan (in conjunction with a veterinarian), and 4. Breeding Plan.

- Over the period of the programme, advisors will be required to hold one meeting on Health and Safety with a recognised expert in attendance and a further meeting with a qualified Veterinary Practitioner in attendance.

- The FIP will be completed by all participants as part of one to one consultations with their approved advisor.

- The herd health element will be developed in conjunction with a qualified veterinary practitioner. It is expected that the herd health element will involve a total of four hours over the period of the programme, with payment to issue from the participating farmer directly to the veterinary practitioner.

Each approved adviser must prepare for and hold a minimum of five Knowledge Exchange meetings and oversee the preparation and submission of a FIP for each participating farmer.

Advisers will also be responsible for confirming the completion of scheme requirements by participating farmers.

Payments

A total of €750 annually will be paid for each participating farmer for each of the three years they successfully complete.

The payment will be made to the adviser, who will be paid a separate payment of €500 per farmer per year.

Payments will issue by mid-2017 following application to all Knowledge Transfer participants who have satisfactorily completed the previous year's conditions.

Inspections

Farmers will be inspected on attendance at meetings as set out in the Terms and Conditions and completion of an individualised farm improvement plan.

Inspections will be a combination of risk and random.

ORGANIC FARMING SCHEME

To qualify for the Organic Farming Scheme, farmers must produce livestock and crop products in accordance with Council Regulation (EC) No 834/07 as amended. Statutory Instrument No. 30 of 2009 imposes additional conditions that must also be met. The farmer must be an organic licence holder.

To be eligible for payment, land must be either owned or leased by the applicant for the full duration of the Scheme contract and declared on your annual BPS application.

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
- Declare all land farmed in the applicants name on the Integrated Administration and Control System (IACS).

To be eligible to participate in this Scheme, 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.

THINKING OF CONVERTING TO ORGANIC PRODUCTION? …. THE ORGANIC TRUST WILL SHOW YOU HOW!!

The Organic Trust has served the organic community in Ireland since 1992. Most Irish-produced organic produce is sold under the Organic Trust logo.

Under CAP reform, funding has been specifically earmarked to develop organic farming. The Organic Farming Scheme operated by the Organic Unit of the Department of Agriculture offers farmers excellent financial incentives to convert to organic production – scheme details are available from the Organic Trust Tel: 01 8530271.

If you are considering converting your farm to organic production and availing of payments under the Organic Farming Scheme, a number of requirements must be fulfilled:

You must complete an approved Fetac Level 5, 20 Hour Course in Organic Production before making application under the Organic Farming Scheme – details of such courses are available from www.organictrust.ie.

You must write a Conversion/Management Plan for your farm – the Organic Trust will provide you with a template to fulfil this requirement. We suggest that you obtain a free application pack from the office Tel: 01 8530271. This contains a range of useful information including a synopsis of the requirements for the various organic enterprises such as beef, lamb and vegetable production and application forms.

Our fees are extremely competitive and the service we provide is highly efficient.
We offer a free Classified Advertisements section for the free use of all Organic Trust licensees and each licensee is also entitled to their own free page on our website.

Join the Organic Trust today!

Picture shows from L-R: Aidan Cotter, Chief Executive Bord Bia; Andrew Doyle TD Minister of State for Food, Forestry & Horticulture; Helen Scully, CEO, Organic Trust and Colin Keogh QA Manager & Senior Processing Inspector Organic Trust – at the 2016 National Organic Awards – Organic Trust licensed operators scooped 6 of the 7 2016 national organic awards.


Always Striving...
...To Be The Best!

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.

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)	Horticulture Area > 6ha and up to 60ha	Horticulture Area > 60 ha
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 > 60 ha
In conversion	€260/ha	€220/ha	€60/ha
Full organic status	€170/ha	€170/ha	€30/ha

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.

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.

Payment

The maximum rate of aid payable is €250 per hectare. However, 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.

TAMS II OFFERS GRANT AID FOR CERTAIN ON-FARM CAPITAL INVESTMENTS

TAMS II 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 and sheep fencing. Tillage investment aid will be available in 2017.

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 shall be 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 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 an increased 60% level of support to meet the considerable capital costs associated with the establishment of their enterprises.

IFA

Smart Farming

Improve Farm Returns with Better Resource Management

Smart Farming is an initiative which highlights ways you can reduce farm bills and maximise output through better resource management. Find **top-tips to save money** on your feed, fertilizer, and energy bills and ways you can reduce waste at **www.ifarm.ie**, by clicking on the smart farming link.

A few of the top tips you can expect to find...

1. Soil Fertility

Fertile soils are essential for grass and crop growth. Soil testing you can save €23/acre on fertilizer.

2. Energy

Energy bills can be reduced by up to 30%, often with minimal capital outlay. Ugrading loft insulation can save €250 a year on heating bills. Correctly sized plate heat exchangers in the milking parlour can reduce the energy costs for cooling milk by up to 50%.

3. Grassland

Grass is the most important feed for livestock. Each extra day at grass in spring is worth €2.70/cow/day.

4. Water

Higher than normal water bills could highlight water leaks around the farm. By spending 70 cent on a replacement washer for a tap you could save €36 on your water bill in one year.

5. Feed

Feeding good quality grazed grass is almost four times cheaper than concentrates. Every extra day at grass can reduce milk production costs by 0.16c/l and is worth €1.54 per suckler cow/day.

6. Inputs & Waste

Fertilizers, purchased feeds and harvesting costs account for over 75% of variable costs on livestock farms. Consider buying feed and fertilizers in bulk bags. It can save you up to €15 per tonne.

7. Time Management

Manage your time as best you can be prioritising the jobs to be done around the farm.

8. Machinery

Remove unneeded tractor weights. It will save you at least 1 litre of diesel per hour of tractor use. Travel to distant land blocks can cost from €22 to €150/ha/year in machinery costs.

Register for FREE On-Farm Cost Savings Study

✓ Are you in a Discussion Group?

✓ Would you like a free on-farm cost savings report to identify savings on your farm?

Spaces are limited. To register your interest email: smartfarming@ifa.ie Tel: 01 4260343

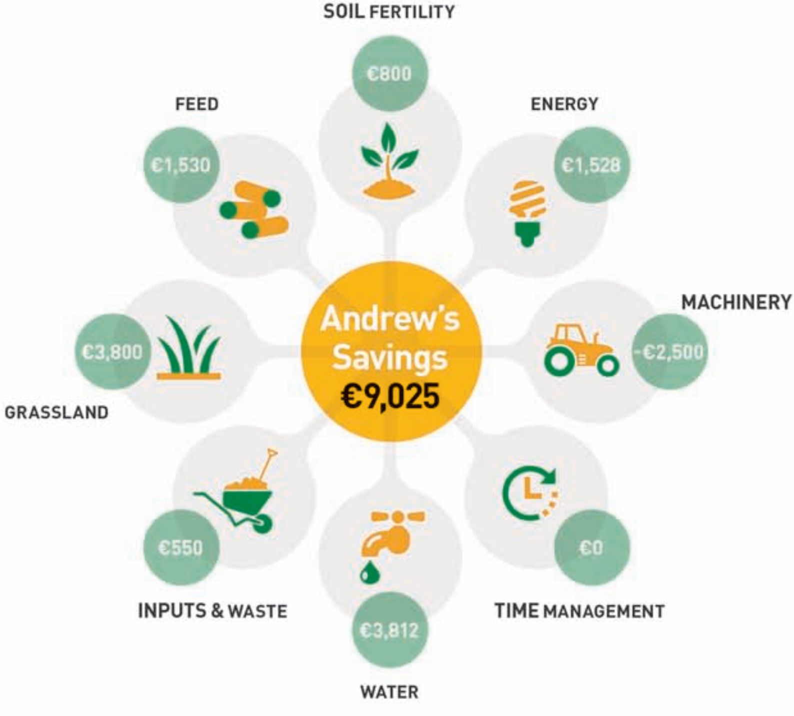
Smart Farming

Improve Farm Returns with Better Resource Management

Cost Saving Results

Andrew Mc Hugh: Dairy Farmer Longford

The Smart Farming team examined soil fertility, energy use, grassland management, water use, feed, inputs, waste, time and machinery management on Andrew's farm and identified savings of **€9,025**



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.

Application

Applications will be online for all TAMS II schemes. The TAMS II budget is divided into tranches. Ranking of applications will take place on a tranche basis. Unsuccessful eligible application will be carried over the following tranche.

Payment

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.

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

€70m has been allocated for Targeted Agri-Environment Schemes up to 2020.€15m has been allocated to the Burren. The tendering process for other areas began in late 2016 – Hen Harrier (€25m) and Freshwater Pearl Mussel (€15m). The remaining areas will go out for tender in 2017 and these will be worth an additional €20m.

It is estimated that up to 3,000 farmers could benefit.

Payments will be additional to GLAS payments and will be output related.

Payments will be made in February of the year following contract.

THE BASIC PAYMENT SCHEME (BPS), INTRODUCED AS PART OF THE COMMON AGRICULTURAL POLICY (CAP) REFORM REPLACES THE SINGLE PAYMENT SYSTEM (SPS)

The direct payment under Pillar 1 of CAP is no longer a single payment, but may be a combination of four separate payments including the Basic Payment, outlined below. 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.

Any farmer who was entitled to receive a basic payment in 2013 is automatically eligible to receive an allocation of entitlements, provided they satisfy the other conditions of allocation.

Farmers who never held entitlements, but actively farmed or grew fruit and vegetables in 2013 may also be eligible under the Scottish Derogation.

Number and value of entitlements

Number
The number of entitlements allocated to a farmer will be 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, forms the basis for calculating the value of entitlements under the BPS.

You must have an eligible hectare to accompany each entitlement.

National Reserve

There was no National Reserve for 2016. There has been on decision for 2017.

Funding is reserved, under the National Reserve, for applicants who meet the criteria of 'Young Farmer' or 'New Entrant' and who have a gross off-farm income of less than €40,000 in the tax years either 2013 or 2014.

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.

Convergence – how your entitlement value may change

Entitlements may be subject to convergence, which will either increase or decrease their value over the five years of the Scheme.

Entitlements worth less than 90% of average

Farmers who hold entitlements with an initial value below 90% of the national average entitlement value will have the value of their entitlements increase by one-third of the difference between their initial value and the 90% national average value. This increase will take place in five equal steps over the five years of the scheme.

Entitlements worth more than 100% of average

Farmers who hold entitlements with an initial value over 100% of the national average will see their value decrease over the period of the scheme. The reduction will be determined by the amount needed to fund the increase for those whose entitlements are being increased.

Entitlements worth 90-100% of average

Farmers who hold entitlements with an initial value of between 90% and 100% of the national average value will see no change in their entitlement value over the five years of the scheme.

By 2019...

By 2019 all entitlements will have a minimum value of 60% of the national average entitlement value. By 2019 no farmer will receive a payment per hectare greater than €700.

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 from 2016.

Entitlements sold in 2016 are subject to a 50% 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

EU regulations provide that payments under the BPS will be made within the period 1 December to 30 June of the following calendar year. Payments will be made in a maximum of two instalments within that period.

Department of Agriculture commitment
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 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
- For 2015 these payments were based on provision entitlements, with any balances due to be paid on March 16
- 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. Full information on inspections, including the procedure for conducting an inspection

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. {See page 200}

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.

The National Reserve

Under the National Reserve, applicants who meet the criteria of 'Young Farmer' or 'New Entrant' who have a gross off-farm income of less than €40,000 in either the tax years 2013 or 2014 will be eligible for an additional allocation of entitlements on eligible land for which they hold no entitlements and/or a top-up to the value of existing entitlements held by them, where those entitlements are below the national average.

Eligibility

To be eligible for the National Reserve you must meet the criteria of 'Young Farmer' or 'New Entrant'.
'Old Young Farmers' – farmers not covered by the above who first set up from January 1, 2008 and did not qualify for Installation Aid can also apply for the National Reserve.
A gross off-farm income limit of €40,000 in either the 2013 or 2014 tax year applies.

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. The allocation of entitlements and the top-up is subject to a maximum of 90 hectares.
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.

In the case of a registered partnership, entitlements and /or top-ups to the value of entitlements will be allocated to the herd number within the partnership which the qualifying young farmer holds or is involved in, subject to a maximum of 90 for the entire partnership.

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.

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 25% of the national average payment per hectare multiplied by the number of entitlements activated by the applicant, subject to a maximum of 50. This scheme is available every year. In year 1 (2015), 6,000 farmers were eligible and received a top-up payment of €68/ha. In 2016, the number eligible had increased to 8,500. Once a farmer has completed the five-year period after settin 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, or commit to commencing such a course by 30th September 2016
- 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'). In order to qualify for National Reserve, you must have a gross income of less than €40,000 in either the tax years 2013 or 2014, but this is not necessary to qualify for the Young Farmer Scheme.

Payments

The Young Farmers' Scheme Payment will be calculated as 25% of the national average payment per hectare (based on the national ceiling) multiplied by the number of entitlements activated by the successful applicant, subject to a maximum of 50. A successful applicant will receive payment for a maximum of five years. This is dated from the year of setting up the holding.

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.

SMART FARMING: REDUCING COSTS INSIDE THE FARM GATE THROUGH BETTER RESOURCE MANAGEMENT

Background

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 in eight key areas: feed, grassland, water, inputs, time management, soil fertility, machinery management and energy use.

The programme is led by IFA and brings together the knowledge of Teagasc, the Fertilizer Association of Ireland, EPA, UCD and others; communicating it in a targeted way to improve farm incomes. It delivers results, each year over 600 farmers across the country participate directly or as part of their local discussion groups, with average cost savings of €5,000 per farm being identified. Smart Farming is also enhancing the countryside.

Measures adopted by participating farmers will result in: less risk of run-off to water courses; extended grazing of grass; better targeting of fertilizer application; reduced energy and inputs use; and reduced greenhouse gas emissions. This is sustainable intensification in action, achieving the double dividend of saving farmers money and maximising output, while protecting the environment. It also contributes to the smart green growth that underpins the vision of Food Wise 2025.

Smart Farming: Reducing costs

Over the past decade spend on inputs has increased by over 50% from €3.2b to €4.9b, representing over 70% of the farm gate value of output produced. During this same period product price and input cost volatility have also increased significantly. Therefore the focus on resource efficiency and the better use of inputs through the Smart Farming programme makes good economic sense. Every 1% reduction in inputs use will lead to a saving of €49m to the sector. IFA continues to lobby for policy changes that can result in cost reductions. The Association is seeking to address at EU level the issue of market concentration and the unbalanced power held in the hands of a small number of multinational input suppliers. A number of technology initiatives are being developed by IFA to enable farmers to obtain and contribute to timely price information. Increased price awareness empowers farmers to bargain for better prices by comparing costs and making informed decisions on managing their own cost base.

Smart Farming: Improving the environment

In 2012 Teagasc published a marginal abatement cost curve for Irish Agriculture, and quantifies the opportunities for abatement of agricultural greenhouse gases, as well as the associated costs/benefits.

Over 80% (c.2.8 Mt CO2eq.) of the measures identified are considered to be cost-efficient. The adoption of these measures is good for the environment and also saves farmers money. The development of the Smart Farming programme was influenced by these finding.

Smart Farming: Delivering results on farms

The agencies identified in figure 2 collaborated to produce a Smart Farming guide, which is a summary of top-tips to save money and reduce waste while safeguarding the environment. This guide is available through the farm directory www.ifarm.ie and www.smartfarming.ie. In 2013, six pilot cost saving studies across the main farming enterprises were completed, using the information contained in the guide. Average cost savings of €5,000 were identified on each farm.

Each year since then at least 30 discussion groups take part in the Smart Farming programme. In 2017 the number of participating groups will increase to 45. Table 1 outlines some of the savings identified. It also illustrates the fact that capital investment is often required in order to deliver the savings.

Table1: Examples of cost savings identified on host Smart Farming farms

Focus Area	Action	Economic Return	Environmental Dividend
Soil Fertility	Apply Lime 2.5 ton/ac – 60% of the farm • Low soil pH • Cost €4,500	Release equivalent of 2 bags of CAN/ acre Save 9 tonnes of CAN/ year = **€2,610** Payback period = 2 years	• More efficient use of nutrients • Reduced Risk of Run-off
Water	Invest €7,750 in water • 20 troughs @ €200 • 1500m pipe @ €2.5	Cows currently yield 5500 L +10% yield @ €0.1/L profit = **€4,400** Benefits in less than 2 years	• Increased output/unit of production • Increased resource efficiency
Feed	Measured the amount of feed that was being delivered to the cows	Saving by feeder adjustment = **€3,300**	• Improved feed efficiency • Reduced GHG emissions
Inputs & Waste	Reduce inputs by reducing gap between finishing and sales by 3 days per lamb by accurately knowing when animals are finished Spend = €2,800	**€4,400** saving per year	• Increased efficiency per unit of production

The focus for 2017 will remain on identifying a minimum of €5,000 cost savings on the farms that participate in this voluntary initiative. In addition each participating farm will receive a colour coded nutrient management planning map of their farm, to support efficient and economically sensible fertiliser management. The Teagasc and Bord Bia developed carbon navigator tool will also be used on each participating farm to monitor and advise on a carbon management strategy.

References:

Central Statistics Office (2015) CSO Agricultural Price Indices 2005 - 2013

Irish Farmers Association (2013) Smart Farming – A Guide to Help Improve Farm Returns with Better Resource Management

Teagasc (2012) A Marginal Abatement Cost Curve for Irish Agriculture – Teagasc Submission to the National Climate Policy Development Consultation

SOLAR FARMING – THINK CAREFULLY

2016 was the year of the rising sun for a potential solar energy sector in Ireland, with more than 25,000 acres of land under some form of a solar energy contract.

However it was also the year when IFA challenged both Government and solar development companies to end the speculative prospecting and provide greater clarity for the hundreds of farm families that have signed solar contracts.

GOVERNMENT MUST GIVE CLARITY

IFA has called on Government to address the uncertainty that currently exists by setting out clearly how many megawatts of solar energy will receive financial support; what tariff premium will be provided where communities are involved in the renewable projects; will all those who have signed contracts get access to the new solar tariff; and, if not what is going to happen to the thousands of farmers who have signed contracts with legitimate expectation?

It is wrong of Government to allow this flux to continue.

They must immediately clarify many of these basic questions, in particular the financial support - or REFIT tariff as it is called - must be announced as a matter of urgency.

CONSIDER CAREFULLY BEFORE YOU SIGN

At this stage, any 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 reverts back to the landowner.

Above everything else 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.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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 7,800 farmers.

APPLICATION

To apply, a farmer must complete a Farm Assist application form (Farm 1), which is available in local offices of the Department of Social Protection, or downloaded from the www.ifarm.ie website or the www.ifa.ie website.

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: product sales; Basic Payment; ANCs and other income.

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, a certain amount of the payment is disregarded.

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.

Capital depreciation on farm buildings is not allowed. However depreciation on farm machinery and equipment is taken into account on the basis of a percentage of Gross Output at the following rates: Dairying 3.5%; cattle rearing 4.1%; cattle and other 4.9%; mainly sheep 3.9%; tillage systems 5.4%; pigs and poultry 1.3%; and all systems 4.0%.

You can do your own quick assessment by clicking into www.ifarm.ie 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

- In Budget 2017, income and child disregards were fully restored – 30% of the income disregard and the child income disregards of €253.95 for each of the first two children, and €380.92 for each subsequent child. This will be introduced in March, 2017.

- €2,450 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.

- If a farmer does seasonal work, earnings only during the period that the farmer is actually working is taken into account.

A spouse earning over €310/week does not qualify as an adult dependent for Farm Assist, and the farmer is only eligible for half child rate.

TREATMENT OF CAPITAL/MONEY ON DEPOSIT

- The actual income from investments (dividends) and savings (interest) is not included as part of the means test.

Instead, in assessing the value of cash on bank deposit, company shares and property other than the family home and farm, the following valuations are applied by the Department of Social Protection:

Payment	
Capital Weekly means assessed for income calculation	
Up to €20,000	zero value
€20,000 - €30,000	€1/€1,000
€30,000 - €40,000	€2/€1,000
Over €40,000	€4/€1,000

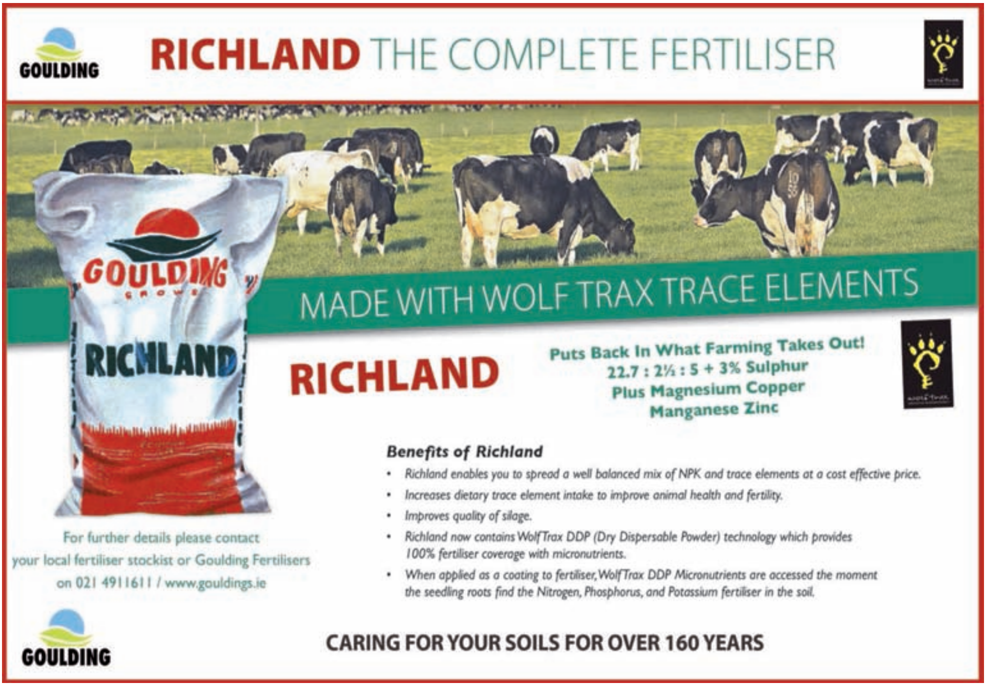
For example, €30,000 Capital is assessed as having a value of about €10/week for income calculation purposes

- Payment is based on the relevant Social Welfare rate applicable from 1st January, 2014 as follows:

- Personal rate €193, adult dependent €128.30 and child rate €29.80

Example of How Farm Assist Assessment Works

A farmer with two dependent children with an income of €15,000 (€288 per week)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Examples

Farmer	Weekly
Farm income according to Means Test	€288
Less disregards (A)	€191.84
Social Welfare (B)	€380.90
Farm Assist (B-A)	€189.06
Annual Farm Assist Income Support	€9831.12

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 1: Single farmer, farm income of €150/week (€7,800).

Farm Assist would provide €88 per week, or €4,576 per annum

Example 2: Married farmer with no dependent children, farm income of €300/week (€15,000/year).

Farm Assist would provide €118.86 per week, or €6,180.72 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 the Independent Social Welfare Appeals 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 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 his PRSI record is kept intact.

Other Benefits

Farmers on Farm Assist may get:

- Fuel Allowance - €22.50/week
- Medical Card (subject to means test)
- Supplementary Welfare Allowance, rent or mortgage interest supplement
- Back to School Clothing and Footwear Allowance
- 85% top-up for Christmas 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 €12,012.

LEGAL ISSUES AFFECTING THE FARMER

In association with John D. Holland,
Partner of Holland Condon Solicitors,
Castlecomer, County Kilkenny.

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

INCOME RISK MANAGEMENT FOR DAIRY FARMERS

Farming is a risky business

Weather, animal or plant health, asset risks (fire, theft…), injury to self or third party, financial risks… all those risks face dairy farmers day in, day out.

But there is now a relatively new risk, created by the new extreme volatility in dairy commodity, and input prices. This creates situations where incomes can rise and fall dramatically, making financial and business planning very difficult indeed.

Mitigating income risks can be done by improving efficiencies; adopting best farming practices; diversifying one's income sources; and avoid becoming overstretched financially.

However, with expansion investment now under way on many farms, the challenges of income volatility are multiplied. As the last link in the chain, what farmers can do to manage extreme volatility is limited in the absence of specific risk management instruments.

What to do about price/income risk?

Some very efficient farmers may feel they are able to accept high levels of income risks. However, for the vast majority, support will be needed to reduce, transfer or avoid the risk altogether. Most farmers will be in the hedger camp, not the speculator's.

Hedging is defined as a risk management strategy used in limiting or offsetting the probability of loss from fluctuations in the prices of commodities, currencies or securities. Airlines use hedging to reduce the risk of fuel cost volatility, and most businesses trading internationally also hedge currency rates.

Why would a farmer hedge?

Hedging reduces the risk of income volatility. Hence, it would make on-farm cash flow planning easier, allowing for investment repayments. Banks like lending to farmers who have some hedging capability.

Volatility can have undesirable consequences at processing and marketing levels too, making investment more difficult, encouraging substitution by customers (vegetable oil for butter, for example), and limiting capacity for research and development.

Developing a risk management strategy therefore makes sense for the entire sector.

Examples of price/income risk management mechanisms for farmers

There is always a cost to hedging. This is the cost of security; the insurance premium against extreme ups and downs, as hedging is about foregoing the extreme high prices while protecting oneself from the extreme lows.

Therefore, it is crucial that farmers would have the choice whether or not to engage with hedging options.

While the concept is relatively new in Europe, US farmers have been hedging for years in a variety of ways.

Most recently, the US Farm Bill 2014 created a Margin Protection Programme.

Through it, dairy farmers can opt to lock in a margin over feed costs for between 25% and 90% of their production.

They can choose a minimum margin level between 6 and 14c/l. Securing the lower level is free to the farmer except for a US$100 administration fee, and there is an additional cost pro-rata to the cover chosen for higher margin covers.

The experience thus far suggests over half of the US dairy farmers have availed of this scheme with a large proportion going for the lower level of cover.

Fixed price/margin contracts are reasonably well known in Ireland because Glanbia pioneered them six years ago, and, with support from Ornua, more co-ops have since followed with similar schemes.

These contracts have as their main base an agreement with some customers to share risk, which goes to show that volatility is a difficulty for global food manufacturers as it is for farmers, and that there is scope to develop more risk sharing instruments.

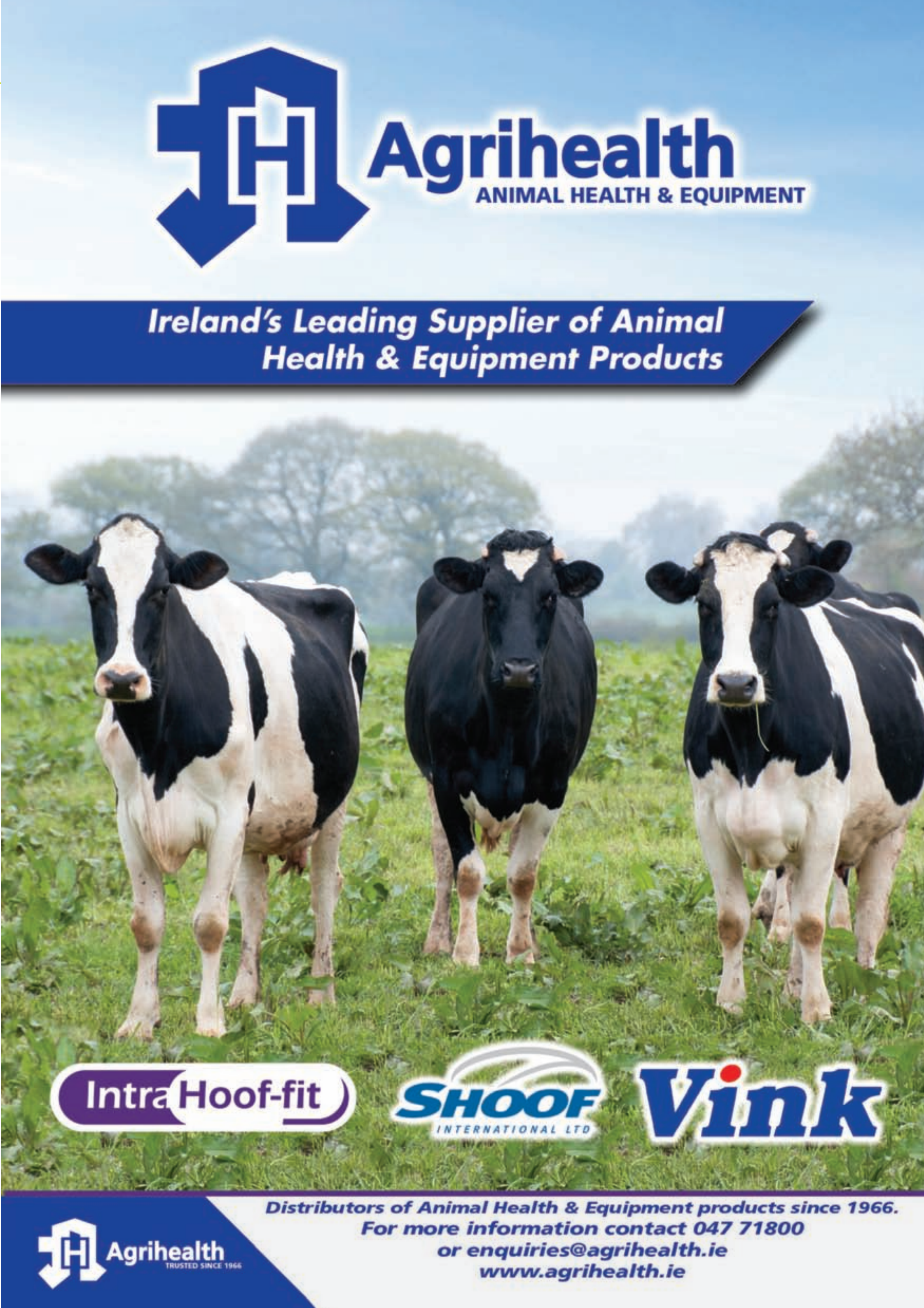
Back again in the US, the largest US co-op Dairy Farmers of America make price hedging options available to their dairy farmers routinely. The prices offered to farmers are based on a variety of monthly milk class or product quotes from the USDA which offer greater or lower levels of protection against volatility.

Farmers choose to take one of a number of possible price options, or the price on the day. There are also options to lock in feed costs.

DFA calculations suggest that, in the period from January 2000 to January 2014, farmers who hedged through this regime lost out by only 0.9% compared to taking the price on the day.

Finance and taxation

Finance for expansion or for cash flow must be flexible, internationally competitively priced, and available readily to dairy farmers. Banks have developed some packages allowing for repayment holidays or interest only repayment periods at no extra renegotiation costs.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In 2016, Glanbia introduced the MilkFlex and GAP financial packages for investment and cash flow, both allowing flexible repayments to reflect milk price levels.

Lobbying by IFA delivered a €150m cash flow loan fund from SBCI, at a very competitive rate of 2.95%, leveraged and rerisked from €11m EU aid matched with €14m national funds. This will allow farmers in all sectors to convert merchant credit, superlevy and other bills

The extension of the income equalisation scheme to five years as part of Budget 2016 was a welcome start. In 2016, IFA was able to gain a 1-year opt out, available to farmers on 2016 incomes. IFA will continue to seek further refinements to farm taxation to support farmers with volatility

Conclusion – risk management high on Dairy Forum agenda

The Dairy Forum, chaired in 2016 by Minister for Agriculture Michael Creed, was given….

The majority of farmers simply cannot cope with extreme income volatility.

It is critical that industry stakeholders, banks and Government would continue to develop and deliver a full suite of optional instruments for farmers

Without this, farmers will struggle to deliver on their full economic potential in pursuit of the strong global market opportunities created by fast rising dairy demand.

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TAXATION ADVISORY

IN ASSOCIATION WITH IFAC ACCOUNTANTS/
NATIONAL TAX DEPARTMENT

Contents

In reading this taxation section, interpret the word "he" as meaning he or she and the law stated as at 20th October 2017 incorporating the 2017 Budget proposals and Finance Bill as published.

Disclaimer:

The taxation content prepared by IFAC Accountants in this publication is intended as an aid to farmers and has been written in general terms and is intended as a guide only and is not intended to be a comprehensive statement of relevant law or regulation with its application to specific situations depending on the particular circumstances involved.

It should not be used as a basis of any conclusion drawn or argument made and the original legislation should be consulted at all times. Accordingly, the reader should seek proper professional advice if acting on any of the issues outlined in this publication and this publication should not be relied upon as a substitute for such advice. While every effort has been made to ensure accuracy, the author or publisher will not accept any liability for loss, distress or damage resulting from any errors or omissions

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 2017 tax year the Income Tax Return must be submitted on/before 31st October 2018. 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 2017 is year ended 31st December 2017. 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 2017 tax bill in 2017 if I am using the accounts year to 31st December 2017. The answer is the preliminary tax mechanism.

Preliminary Tax Mechanism

Income tax is paid on a current year basis i.e. in 2017 you make a payment on account of your 2017 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 2017, or
- An amount of 100% of the income tax bill for 2016 (ignoring EIIS/BES/Film Relief), or
- 105% of your 2015 liability if paying by Direct Debit.

Example:

In October 2017 John Farmer is filing his 2016 Income Tax Return which has an income tax bill of €5,000. When filing his 2015 Income Tax Return in October 2016 which had a tax bill of €3,000 he made a preliminary tax payment for 2016 of €3,000. In October 2017 John will file his 2016 Tax Return and (a) Pay the balance of his 2016 tax and (b) Make his preliminary tax payment for 2017.

Has he incurred interest on inadequate preliminary tax payment for 2016 tax?

His 2016 income tax liability is €5,000 and he made a preliminary tax payment against this tax bill in October 2016 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 2016 i.e. 90% x €5,000 = €4,500
  This condition is therefore not satisfied.
- €3,000 must be equal to or greater than 100% of the previous year's tax liability (2015).

- €3,000 was the 2015 liability and as his preliminary tax payment for 2016 was €3,000, this condition is satisfied. Therefore the preliminary tax payment was adequate.

He therefore files his 2016 Income Tax Return on or before the 31st October 2017 together with a cheque for €2,000 (€5,000 - €3,000) in addition to his 2017 preliminary tax payment. As his 2017 accounts year (y/e 31st December 2017) has not yet elapsed he either projects/estimates what 90% of his 2017 liability will be or pay 100% of the 2016 income tax bill i.e. €5,000. There is a further option if preliminary tax is paid in installments by direct debit whereby he may pay 105% of his 2015 Tax Bill.

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 2017 and her market value at 31st December 2017 is €1,400. Her closing stock tax value in the 2017 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 €8,250 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 €3,300 for a 40% taxpayer and €1,650 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.

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 €33,800 (2017) 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 €42,800. However, where both spouses have income, the rate band is increased to €67,600, which is an additional €24,800, 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 €24,800 could effect a tax saving of €4,960 (€24,800 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 endeavoring 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 for as set out above 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.


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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 2018.

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 2018. 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.

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 2018.

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 installments in each of the four following tax years, or
(b) have the profit treated as arising in equal installments 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 is 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.

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 installments 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 and Milk Production 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.

Example:

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.

Example:

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

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) and a Specific farm list is awaited.

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.


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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.

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.

Three Year Tax Exemption for Start-Up Companies

Companies commencing trading up to 31st December 2018 are exempt from tax, including Capital Gains Tax, in each of the first three 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.

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. Since 2002 it is no longer necessary for earned taxable farming profits to continue to exist in order to receive a tax allowance for pension contributions. This may be of interest and relevant to certain Early Farm Retirement Scheme participants.

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.

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 is restricted to 75% of the amount which would otherwise have been deductible. From 2017 the allowable deduction is 80% and increasing by 5% per Annum thereafter until the 100% deduction has been restored.

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.

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 for any year where the successor/s was aged 40 years at the commencement of that year.

Example:

Farmer John and successor Mary are partners in a RFP which was registered as a RSFP in February 2017.
Mary's date of birth is 12th January 1979 so she will be 40 years of age on 12th January 2019.

2017 – Mary aged 38- Succession Tax Credit Payable
2018 – Mary, aged 39 – Succession Tax Credit payable.
2019 – Mary not 40 years of age at the commencement of 2019 – Succession Tax Credit payable
2020 – Mary was aged 40 at the commencement of 2020 – Succession Tax Credit not payable.

The Succession Tax Credit is available from 2017 onwards.
The "Succession Tax Credit" is therefore only available for three years in this example.

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

	2017	
	CREDIT	TAX FREE
Single Person	€1,650	€8250
Married Couple/registered civil partnership	€3,300	€16,500
Single Person with dependent children	€3,300	€16,500
WIDOWED PERSON		
Without dependent children	€2,190	€10,950
Widowed person (in year of bereavement)	€3,300	€16,500
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.	€1,100	€5,500
Employee Tax Credit	€1,650	€8,250
Earned Income Credit	€950	€4,750
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 €1,650 allowing them to earn €8,250 tax free (€16,500 for a married couple). For a farmer with off-farm PAYE income in excess of €8,250 an additional employee tax credit of €1,650 (single) €3,300 (married) may be claimed enabling tax free earnings of €16,500 for a single person (€33,000 for a married couple). An Earned Income Tax Credit of up to €950 (2017) is available to self employed taxpayers.

Set out below are the tax credits available in 2017 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 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).

Health/Medical/Dental 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 expenses on the treatment to qualify as tax deductible health expenses.

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 €1,100 (2017). Where the home carer has income exceeding €7,200 but less then €9,200 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 2017 onwards this is increased to €950 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.

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 2017 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.

Rent Paid for Private Accommodation

A tax credit of 20% may be claimed by tenants (who were paying rent under a tenancy on 7th December 2010) for rent paid for rented residential accommodation which is their sole or main residence subject to certain rent limits as follows in 2017:

		Over 55 years	Rent Limit
Single Person		€200	€400
Married and Widowed Persons		€400	€800

Third-Level Tuition Fees

Subject to a maximum limit on qualifying fees of €5,000 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.

Budget 2018 is to announce an extension of mortgage interest relief up to 2020.

DIRT paid on House Purchase Deposits

DIRT paid on Deposits of amounts up to 20% of the cost of a dwelling purchased by a first time purchaser (either individually or jointly) in the period 14 October 2014 to 31st December 2017 will be refunded on application to the Revenue Commissioners. To qualify the dwelling must be for use as the purchasers place of residence.

Payment of Wages to a Spouse

The 20% rate band for a married couple where only one of the spouses has an income is €42,800 (2017). However, where both spouses have income the rate band is increased to €67,600, which is an additional €24,800 or the amount of the spouse's second income, if less. Where it is commercially justified, a farmer with sufficient income taxable at 40%, by paying a wage to his spouse of up to €24,800 could effect a tax saving of up to €4,960 (€24,800 x 20%).

Home Renovation Incentive 13.5% Credit

The 13.5% credit is available to a local property tax compliant home owner where certain home renovation works are carried out in the period 31st October 2013 to 31st December 2018 by a VAT registered tax compliant contractor. The credit is restricted to renovation works liable to VAT at the 13.5% rate on expenditure between €4,050 and €30,000 (excluding VAT). This relief is also available to landlords upgrading their rental properties in the tax years 2017 and 2018.

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.

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 2017 is as follows:

Single/Widow(er)	One Parent Family
First €33,800 taxable at 20% Balance at 40%	First €37,800 taxable at 20% Balance at 40%
Married Couple - only one spouse working	**Married Couple - both spouses working**
First €42,800 taxable at 20% Balance at 40%	First €67,600 taxable at 20% Balance at 40%*

* The €67,600 rate band (20%) is subject to the lower earning spouse having income of at least €24,800 in 2017. If the lower- earning spouse was earning €10,000, then the rate band would be €42,800 plus €10,000 = €52,800.

For farmers taxable at the marginal rate (40%) the payment of a commercial wage of up to €24,800 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 €310. 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 7 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 one year 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.

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:-

RATE				
	Aged under 70 years		Aged 70 years and over & Medical Card holders (Income less than €60,000)	
Part of Aggregate Income	No Medical Card	With Medical Card	No Medical Card	With Medical Card
The first €12,012	0.5%	0.5%	0.5%	0.5%
The next €6,760	2.5% *1	2.5%	2.5%	2.5%
The next 51,273	5.0%	2.5%*1	2.5%*1	2.5% *1
The next 29.956	8%	Not-applicable	8% *2	Not-applicable
In excess of €100,000	11%*3	Not-applicable	11%*3	Not-applicable

*1 Persons aged under 70 years with a medical card are liable to a maximum rate of 2.5% if their income does not exceed €60,000.

*2 All Persons aged 70 or over and medical card holders with income of €60,000 and above are liable to the higher rates.

*3 An 11% rate applies to all self-employed individuals with income in excess of €100,000 and 8% to all non-self employed taxpayers.

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 (2017).
- 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 5.4% (from 1st January 2017) 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.

LOCAL PROPERTY (HOME) TAX

The Local Property Tax (LPT) commenced with effect from 1st July 2013.
The relevant points are as follows:

- The tax applies to "residential Property" ie any building or part of a building, whether occupied or not, that is suitable for use as a residence. Uninhabitable residential buildings are not liable to the tax.
- Landlords are liable for LPT on their rented residential dwellings
- The Property Tax is collected by the Revenue Commissioners.
- The Property Tax replaces the household tax (€100) and the Second Home Property Tax from 2014 onwards.
- The house owner is the person liable to pay the tax which is self-assessed by the house owner based on an initial valuation as at 1st May 2013. This initial valuation applies for the years 2017 to 2019.
- The rates of payment of tax are 0.18% of the market value of the residential premises with a value up to €1m and 0.25% of the market value on that part of the value in excess of €1m. These rates are fixed until 2019, however Councils may (+)/(–) 15% depending on their funding requirements.

Exemptions
The following will be exempt for 3 years:
- First-time residential homebuyers in 2013
- Purchases between 1st January 2013 and 31st October 2019 of new or previously unoccupied houses.

There are other exemptions similar to the exemptions that existed for the €100 household charge.

PAYMENT DATE

Provided the tax authorities have been notified by 24th November 2017 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 2017.
Single cash/cheque/credit card payments due on or before 6th January 2017.

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 €15,000 or less,
- A married person with gross income of €25,000 or less,
- Where the gross income minus 80% of mortgage interest falls below €15K (single) €25K (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 12th Oct 2016

Relationship of the person receiving to the giver	Tax Free Amount from 14th October 2017
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.	€310,000
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.

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" (YTR) 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 YTR 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.

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.
- If the recipient ceases to be resident in Ireland in the 3 tax years after receiving the gift/inheritance.
- 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 €310,000.

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.

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.

Example:

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 31/08/2017 must be filed and tax paid on/before 31/10/2017.

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.

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

Budget 2017 proposes that with effect 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.

80% Windfall Capital Gains Tax

An 80% Windfall Gains Tax applies to disposals between 30th October 2009 and 1st January 2015 of lands zoned/rezoned in that period on that increase in the market value resulting from the rezoning. This tax also applies to disposals of lands where existing zoning was amended between 30th October 2009 and 1st January 2015. Land disposed of by CPO is excluded.

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.

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.

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 2019. 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 2019. 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 lst 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.

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 asset 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.

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 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.

Inflation Relief

The effects of inflation on the agricultural value of the land since its acquisition up to 31st December 2002 may be offset against the compensation received but no indexation relief is allowed on enhancement expenditure.

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

Roll-over Relief
Roll-over Relief or Replacement of Business Assets Relief was abolished for disposals occurring on or after 4th December 2002.

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

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. We believe the issue of Direct Payment Entitlements and their VAT treatment is currently under Revenue review and you should seek the most up to date information if you are purchasing, transferring or selling a DPE.

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 legitimate loans advanced to directors must be paid over to the Tax Authorities.

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.

THREE YEAR TAX EXEMPTION FOR START-UP COMPANIES

Companies commencing trading up to 31st December 2018 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: 2%

Transfers of Land between Related Persons

Where the transfer of land' is between related persons, e.g. parent, brother, sister, uncle, aunt, nephew, niece etc. the rate of stamp duty is half the rate that would otherwise ordinarily apply on all transfers up to 31st December 2015 irrespective of the age of the transferor. Transfers executed between the 1st of January 2016 and the 31st December 2017 continue to qualify provided the transferor is aged less than 67 years of age on the date of transfer. In effect this means the relief will be abolished in respect of all transfers after the 1st of January 2018.

- The transferee must farm the land for a minimum of 6 years or lease it for a minimum of 6 years to a person who farms the land.
- The transferee/lessee must hold, or within a period of 4 years from the date of transfer/conveyance, a specified qualification or spend not less than 50% of their normal working time farming land (including the land transferred/conveyed).
- The land must be farmed on a commercial basis and with a view to the realization of profits from that land.

Where any of the above conditions are not complied with at the date of the transfer/conveyance or within the appropriate subsequent time frame, the relief will be withdrawn and interest and penalties will apply from the date on which compliance of any of the conditions ceased.

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.

Subject to a commencement order the Rate of 1% will be abolished where full open market rent is payable but 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 2018.

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.

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 2017

BRUCELLOSIS

IFA secure removal of the final Brucellosis testing controls worth €6m in savings annually to farmers.

<u>60 day pre-movement testing requirement for all animals discontinued.</u>
<u>Annual brucellosis herd testing discontinued.</u>

All breeding animals over 24 months of age can now be sold on the open market once compliant with TB and BVD testing controls

These changes are worth €6m in direct savings annually for farmers and facilitate the mart trade for female animals over 24 months by removing the cost burden of pre-movement testing.

BSE

Testing

Clean slaughter animals are no longer tested for BSE, which is recognition of Ireland's status for the disease. Fallen Animals over 48 months of age continue to be tested in knackeries.

TB

Changes to TB Compensation Schemes

IFA secured the first fundamental changes to the TB compensation schemes in over 20 years following a prolonged campaign, which reduce some of the enormous financial loss, associated with TB breakdowns and represent a positive first step in addressing the burden of the disease controls on farms.

- **Income Supplement**
  - The rate of income Supplement for dairy cows has increased from €25.39/ cow/ month to €55/cow/month,
  - the 10% threshold for the Income Supplement is retained as a general rule but extended to include herds which lose at least 10% of their dairy cows,
  - the 100 animal ceiling in the income supplement scheme is abolished.
  - Continued eligibility for income supplement assessed after 12 months.
- **Depopulation Grant**
  - The rate of the Depopulation grant for dairy cows is fixed at the same rate as that for the Income Supplement.
  - The Depopulation grant rate for suckler cows is increased from €31.74 to bring it into line with the Income Supplement rate of €38.09.
- **Hardship Grant**
  - The Hardship grant scheme is extended to dairy farmers even when producing milk.
- **Live Valuations**
  - The ceilings on payments under the On Farm Valuation scheme are increased from €2,800 for a bovine to €3,000 and from €3,500 to €4,000 for a stock bull and €5,000 for a pedigree bull.
  - Separate categories are introduced for served heifers and heifers with breeding potential
  - The EBI top-up coefficient for dairy cows is €1.05/€ EBI.

- **Purchase in prohibition**
  - The Department will endeavour to alleviate the problems arising from the prohibition in EU legislation on buying in to restricted herds by adopting as flexible an approach to feedlots as possible.
  - DAFM are also be willing to allocate separate herd numbers to farmers where they have parcels of land where there are no cattle currently and will permit them to buy in cattle onto these land parcels.
  - Where a herd is restricted following the disclosure of a suspect or confirmed TB lesion at slaughter the Department of Agriculture will facilitate an immediate test in the herd, which if clear will allow for purchase in permission to be granted. This test will not count as a reactor retest.

Key Points of the Compensation arrangements in the TB Eradication Scheme

Full details can be obtained in the 'Important Information for Herdowners/Keepers' booklet which is available from your local IFA office, the IFA website or from the DAFM.

1. 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.

Payment will be subject to the ceilings set out in Section 3.5 below (less any salvage value or payment under a policy of insurance in respect of it).

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) 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.

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 i.e. an appeal valuation, they will be liable for payment of a proportion of the Valuer's fee which will be deducted from the valuation payment when processed.

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 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.

Charges to be applied in respect of Appeal Valuations requested by the Herdowner/Keeper are as follows:

No. of Cattle Valued	Rates
1 - 4	€50.00
5 - 30	€68.00
31 - 50	€84.00
51 and over	€84.00 and €1.00 for eachanimal above 50.


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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 are 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 arrangements – Depopulation Grants, Income Supplement, and Hardship Grants

Depopulation Grants

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.

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Depopulation Grant Rates: The rates in force are as follows and apply to depopulations where the date of the agreement to depopulate (signing of the ER29) is on or after 1 May 2016.

Herd Type		Stable Herds	Herds operating as Feedlot (ER37F activated) /Dealer Herds
	Animal	**Rate (€)**	
Dairy Herd	*Cows/ In-Calf Heifers/ Pedigree Bulls > 12 months	220.00 (55 per month)	Nil
Suckler Herd	*Cows/ In-Calf Heifers/ Pedigree Bulls >12 months	152.36 (38.09 per month)	Nil
All Herd Types	All Other Animals	76.16 (19.04 per month)	Nil

(Schemes are as per (a) and (d) 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. With effect from 1 May** such herds will qualify for consideration for payment under the scheme from the date on which **at least 10% of the dairy cows** are removed as reactors. Payment will be in respect of dairy cows only i.e. animals that were dairy cows at the time of the breakdown test.

e. In considering (d) above the calculation is based on the total number of dairy cows and the percentage removed as reactors which will be based on animals that were dairy cows at the breakdown test. In addition, Beef Breed Suckler Cows declared on an ER83 prior to the breakdown test will be excluded from the calculation.

f. The date of eligibility for (d) above is the date on which the percentage of qualifying dairy reactors removed as reactors represents at least 10% of the total number of dairy cows at the breakdown test.

g. Where a dairy herd has already lost at least 10% of the dairy cows prior to 1 May 2016 and is not already eligible under the existing scheme it will be eligible for consideration for payment with effect from 1 May 2016.

h. Payments in line with (d) above are made in respect of only the dairy cows listed as cows at the breakdown test. (i.e. female animals which become cows during the course of the same restriction period are not eligible for compensation under (d) above). Some further exceptions may apply i.e. reactors removed on an ER26a, other where appropriate.

i. Where a dairy herds qualifies initially under the new 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 during the breakdown. It will retain its original eligibility date i.e. the date on which it became eligible under the eligibility criterion.

Income Supplement Monthly rates
– The rates in force are as follows:

Herd Type	Animal type	Stable Herds	Herds operating as Feedlot (ER37F activated) and Dealer Herds
		Rate (€)	Rate (€)
Dairy Herd	*Cows in a Dairy herd	55.00	Nil
Suckler Herds	Cows in a Suckler herd	38.09	Nil
All Herd Types	All other Animals	25.39	Nil

Hardship Grant

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.

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.***

These special provisions were introduced following an intensive campaign by the Irish Farmers Association in 1994/1995, 2001/2002 and further amended in 2008.

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 below).

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).

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.

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.

PERMITS FOR SLAUGHTER ANIMALS

The Department of Agriculture will no longer collect the blue cards from TB restricted holdings. **This removes the need to acquire permits for slaughter animals or have their cards stamped** "Slaughter Only". Farmers can now use the blue cards for slaughter animals from restricted holdings as if not restricted.

Prescribing Process for Veterinary Medicines;

Key Points of the process

- The prescription can be valid for a 12-month period.

- Can be issued by any vet who visits the farm a minimum of once annually and is available to provide emergency service at the farmer's request.

- The prescription can be used to purchase veterinary medicines from outlet/s of the farmer's choice for the period of validity.

- Vets supplying POM's to farmers must issue a prescription for the products prior to supply.

- An exemption to the farm visit requirement for a prescribing vet is available for vets associated with Co-ops mastitis control programmes; this vet can prescribe intramammaries without visiting the farm annually on the basis he has access to the mastitis control programme test results and all milk recording data for the herd..

Dealer Legislation

Following IFA representation a number of key changes have been secured to the Dealer Legislation which allow normal farm practise to take place without the need to register as a Dealer or to register a premises. For the full details the amended Legislation should be referred to.

Some of the key changes are listed below

The major change is in the definition of a dealer (ref Dept of Agriculture for full definition) ...someone who buys and then resells animals within 30 days is a dealer.

In simple terms buying means paying for.

Selling includes selling to a slaughter plant.

Exemptions to registering

Someone who bids for animals on behalf of someone else (but does not pay for the animals himself) is not a dealer; a factory agent who gets paid a commission is not a dealer;

Someone who buys and resells (within 30 days) less than 100 animals in a 12-month period does not need to register as a dealer.

Northern buyers do not need to be registered as dealers.

National BVD Eradication programme

The BVD Technical Working group have been unable to provide a feasible lower cost testing option to Tissue Tag Testing for farmers in the programme. Therefore Tissues Tag testing remains the only monitoring approach available to farmers in the programme.

Herds that attain Negative Herd Status can avail of the reduced testing cost of €2.50 per sample.

MASTERVET HIGH TRACE BOLUSES

Deliver more trace elements for longer

Mastervet High Trace boluses are formulated to provide a reliable continuous source of trace elements for the full duration of cover, helping prevent health and fertility problems in dairy and suckler cows

Manufactured using a technology known as Zero Order Kinetics, Mastervet High Trace boluses provide the longest and highest delivery of trace elements to your cattle. The complex matrix structure of the bolus ensures that as the bolus size shrinks over the 6 month usage period a constant daily amount of trace elements is delivered. Unlike other boluses which can deliver diminishing levels of trace elements as the bolus starts to shrink in size.

Mastervet High Trace boluses have been trialled extensively including a trial by the INRA an internationally renowned research facility in France:

- After 98 days in the rumen (50.5 % of the release period of the bolus—180 days), the bolus had released 53.3g - that is 49% of its initial weight of 108.6g was released over a 3 month period.

- The remaining 51% of the content of the bolus provides optimal trace element levels for the final 3 months.

Contact CAHL on 059 9151251 or visit www.cahl.ie.

Programme Guidelines for 2017

1. Tissue tag all calves at the earliest opportunity.

2. Test all calves born into the herd, including stillbirths.

3. Samples should be returned to the designated laboratory of choice at the earliest opportunity but not later than 7 days after sampling.

4. Carry out all necessary follow up testing following the discovery of a PI animal, which at minimum includes the testing of the dam of the positive calf, and if found positive the other offspring of the dam.

5. Dispose of PI animals at the earliest opportunity

All animals born after 1st January 2013 imported into the country will have to be tested negative for BVD before they will be allowed move from the holding of the importer.

Negative Herd Status (NHS)

In order to attain NHS herds must have

1 Completed a minimum of three years of tissue tag testing on all calves born into the herd in each of these three years;

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 in the herd in the previous 12 months

Supports/Incentives

Details of the 2017 financial supports towards the disposal of PI calves have not been announced by DAFM

Herds experiencing significant difficulties with BVD on their farms are provided with targeted specialist veterinary advice funded from the Rural Development Programme.

IFA also secured increased targeted payments for herds losing large numbers of calves as PI's in 2016. These payments issue automatically to eligible herdowners.

PI Disposal

PI's should be disposed of from the farm at the earliest opportunity in order to protect the health status of the herd, neighbouring herds and to ensure the BVD eradication programme achieves its objectives within the stated timeframes.

EASY TRACK

Easy Track was set up a number of years ago to primarily provide GPS Tracking and security for Farm & Plant Vehicles as at the time very few tracking companies wanted to deal with anyone with less than 5 vehicles.

Our tracking system has won a Farmers Journal Rosette Award at the National Ploughing Championships for Innovation and we are Finalists in the Agri Business Awards Innovation category this year.

We now provide tracking software Europe wide and install in all vehicles including cars, vans, trucks, plant and trailers.

Easy Track since being set up has expanded into GPS Precision Ag Guidance and Construction Surveying Equipment.

We are an authorised Topcon agent in Ireland and offer full back up warranty and dealer facilities. We offer the full range of Topcon GPS guidance from the entry level X14 up to the advanced X30 console.

We also supply Trimble GPS units starting with the EZ-Guide 250 up to the advanced FMX1000.

We offer a full range of Auto Steering units and Variable rate and valve shut off and we are available for support 7 days a week farming hours, we offer full support with all our products.

As well as Topcon Ag products we are agents for Topcon Construction and Surveying Equipment including Laser Levels, Pipe Lasers, Laser Receivers, Machine Control and Robotic Total stations, our best selling product is the very popular RL-H4C rotating laser with 5 yr warranty.

If you are interested in any of our products feel free to call us anytime to discuss or visit our website for more information and we would like to take this opportunity to thank all our customers and wish you all happy new year.

Mark & Denise Egan

For further information visit
www.easytrack.ie
www.easytracksurvey.ie
or Email: info@easytrack.ie
info@easytracksurvey.ie

EasyTrack

EasyTrack Survey
Survey Equipment Sales, Hire & Repair

FOREST GRANTS AND PREMIA

Ireland has the lowest forest cover in Europe at 11% compared with a European average of 34%. The Forest Service administer funding to encourage farmers to plant of 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.

The total value of the Irish forestry and forest products to the economy is €**2.3 billion** supporting nearly 12,000 jobs predominantly in rural areas.

AFFORESTATION SCHEME AND CREATION OF WOODLAND

One of the aims of the Ireland's forest policy is to encourage planting to achieve forest cover of 18% by 2046. The new Forestry Programme 2014-2020 provides grants and premiums to support the establishment of new forests. A number of new grants have been introduced including Agro-forestry and Forestry for Fibre.

The following are the grant and premium rates for all categories:

Grant Premium Category	Total Grant €/ha	Additional Fencing Allocation €/ha IS436	Alternative Fencing Allocation €/haNon IS436	Premium Rate €/ha	Duration of Premium (Years)
GPC 1 - Unenclosed	2600	500	350	185	15
GPC 2 - Sitka spruce/lodgepole pine	3545	500	350	440	15
GPC 3 – 10% Diverse	3650	500	350	510	15
GPC 4 – Diverse	3965	500	350	560	15
GPC 5 – Broadleaf	5435	500	450	575	15
GPC 6 – Oak / Beech	5750	500	450	615	15
GPC 7 – Beech	5750	500	450	615	15
GPC 8 – Alder	3860	500	450	575	15
GPC 9 - Native Woodland Establishment (Scenarios 1-3)	5750	500	450	635	15
GPC 10- Native Woodland establishment (Scenario 4)	5435	500	450	635	15
GPC 11 – Agro-forestry*	4450	500	450	260	
GPC 12a – Forestry for Fibre	2450	500	450	180	10
GPC 12b – Forestry for Fibre (Aspen)	2165	500	450	180	10

- There is a fixed grant rate of **100% of costs** subject to a maximum amount. The grant is paid in two instalments – 75% following planting and the remaining 25% after four years or when the crop is satisfactorily established.
- **Forest premiums are income tax exempt but liable for PRSI and USC**.
- Due to the outbreak of **Ash dieback** (Chalara fraxinea) in October 2012, ash is no longer an eligible species under the Afforestation Scheme and the grant aiding of new ash plantations is suspended.
- Foresters must have an up to **date tax clearance certificate** to submit the Afforestation application form or else payment of grant and premium could be delayed.
- Since Jan 1st, 1999, **farmers can plant forests on eligible land and draw down the full Basic Payment.**
- IFA recommends that farmers use a good contract when planting such as the **IFA Master Forestry Contract**.
- All Afforestation and Creation of Woodland Schemes are subject to a replanting obligation and must **remain under forestry indefinitely.**

Native Woodland Establishment Scheme

The scheme aims to enhance biodiversity, including *Natura 2000* areas (SACs, SPAs and NHAs may be eligible) to support high nature value farming. The scheme supports the establishment of native woodlands on "green field" sites. An ecologist is no longer required to prepare the Native Woodland Plan.

Applications will be accepted and approved, where appropriate in Acid Sensitive Areas (ASAs). Several ASAs overlap with Freshwater Pearl Mussel catchments. Applications under NWS Est. must incorporate appropriate measures to ensure that no silt, nutrients or herbicides enter receiving waters. This is a key requirement within FPM catchments.

Agro-Forestry Scheme

The scheme is targeted at silvopastoral agro-forestry systems, which combine forestry and pasture, including grazing and the growing of fodder.

A stocking rate of 400 to 1,000 trees per hectare (equal spacing) and a minimum eligible plot size and width will be 0.5 hectares and 20 metres respectively.

The following activities will be permitted, so long as compatible with protecting trees:

- **Pasture:** Grazing by sheep or young domestic stock is permitted during the Spring and Summer months in the early years, depending on tree growth, but trees must be protected and tree shelters checked regularly
- **Fodder:** Silage and hay making is permitted.

Forestry for Fibre Scheme

Italian Alder, Hybrid Aspen, Eucalyptus and Poplar are eligible species under the scheme. Stocking shall be a minimum of 2,000 plants per hectare at establishment.
Stocking must be maintained at a minimum of 80% over the first 10 years of the period of the premium payment.

FARM FORESTRY, WHY LANDOWNERS SHOULD PLANT TREES

Department of Agriculture, Food and the Marine
An Roinn Talmhaíochta, Bia agus Mara

The following represents some of the reasons why farmers invest in farm forestry:

• Under the Forestry Programme the Department of Agriculture, Food and the Marine will cover the full cost of establishment;

• An annual premium is paid for 15 years; most new forests attract €510 per hectare per year income tax free;

• Forestry is compatible with the Basic Payment Scheme and under certain conditions is also compatible with GLAS;

• Where land is underutilised, forestry can help use the land closer to its productive potential without reducing farm output;

• Price volatility is a feature of agriculture commodity markets. Forestry on the other hand is insulated to some extent from market fluctuations because, if prices are low, you can decide to wait before harvesting the timber;

• Forestry is good for the environment. It has a role in protecting water quality and in climate change mitigation through carbon sequestration and by replacing fossil fuels with a renewable source of energy.

The benefits of forestry are being realised by an increasing number of farmers and the Department of Agriculture, Food and the Marine would encourage landowners to contact their local Teagasc forestry advisor or registered forester to find out more about farm forestry.

https://www.teagasc.ie/crops/forestry/
http://www.agriculture.gov.ie/forestservice/grantsandpremiumschemes2015-2016/

Forest Road Scheme

The scheme grant aids the construction of forest harvesting roads. The scheme is a cost based scheme. The two-stage grant payment has been replaced by a single payment structure.

Category	Maximum Rate €/linear metre (excl. VAT)	Maximum DensityMetre/ha
Harvesting Road	€40	20
Harvesting Upgrade or Extension as defined.	€40	20*
Special Construction Works**	50% of costs up to a maximumof €5,000 per application	

* 13 metres applies where the applicant previously received a management road grant per 7m per ha or 10m applies where the applicant previously received a management road grant for 10m per ha under the previous road scheme.

** Primarily aimed at facilitating the construction of forest roads in environmentally sensitive sites to limit potential adverse impact.

- The following operations are eligible for support under this measure:
- Tree clearance (minimum 15 metres)
- Inceptor drains – formation work – strip soil minimum width 7m, excavate and camber, grade and compact.
- Base course and surfacing
- Bellmouths and turntables
- Internal T junctions
- Culverts
- Bridges

WOODLAND IMPROVEMENT – TENDING AND THINNING OF BROADLEAVES

The grant applies to young broadleaved woodlands, planted post 1980 that are suitable for tending or thinning. A fixed grant of up to €750 per hectare is available. An additional costs based grant is available for brashing operations to improve access to forests for manual application of fertilisers, if required to a maximum of €750 per hectare on a case by case basis. Tending and thinning operations are essential investments for the future of the crop. Due to the higher variability of both stem growth and quality of broadleaves, their management must be treated differently to that of conifers, with an emphasis on favouring high quality, vigorous stems.

Reconstitution Scheme

ASH DIEBACK

The scheme supports private forest owners only to restore forest potential as a result of damage or potential damage from disease outbreak. The scheme also supports the removal and destruction of trees infected by contagious pathogens or trees likely to be infected.

Grant Premium Category	1st Grant	2nd Grant	Total Grant
Conifer	€2,500	€800	€3,300
Broadleaves	€3,800	€1,200	€5,000

STORM DARWIN

The scheme will provide grant aid to cover some of the costs for farmers without forestry insurance. The maximum grant is €1,700/ha for both conifer and broadleaf forests. The total eligible area is 10ha per contract number, up to a maximum payment of €17,000. Farmers who have clearfelled and replanted are still eligible to apply for the scheme to cover some of the cost incurred. The scheme is only open to forests established after 1st December 1989.

HARVESTING & TIMBER MARKETS

Learning from experience can be very expensive when it comes to timber sales. Too much is at stake to sell your timber without understanding the quality and quantity of your timber and the markets. IFA have produced a guide, ***Cut your timber, not your profits***, which gives farmers practical advice and information about selling your timber.

It is important to remember that **the primary aim of thinning is to improve the overall quality of the forest to maximise sawlog production.** As trees grow in size they increase volume and become more valuable. IFA produce bi-monthly **timber market reports** on the market price per tonne for pulp, stake, pallet and sawlog. These are available on IFA.ie and *ifarm* app.

Remember you are **legally required to apply for a felling licence** to cut down any tree of any age (including trees which form part of the hedgerow). It is very important that you read through the terms and conditions of your felling licence before harvesting operations start.

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.

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. OFFENCE

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 fire fighting personnel and 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 fire is detected, do not delay, summon help immediately and activate 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.

KTC SAFETY – Farm Safe & Comply with Legislation

Sprayer Testing

As Ireland's leading training provider with City & Guilds NPTC & QQI (Fetac) pesticide training courses we are now offering a Sprayer Testing service so you can meet with new legislation (S.I. no. 155 of 2012) to have your pesticide application equipment inspected.

By what date must Pesticide Application Equipment be inspected?

All Boom sprayers greater then 3m and all blast and orchard sprayers must be tested at least once by 26th November 2016. The interval between inspections must not exceed 5 years until 2020 and not exceed 3 years thereafter. At KTC we have professional, experienced & approved inspectors with the latest testing equipment that can test and certify your sprayer. Our service is available for the Republic of Ireland (DAFM approved) and the UK & N.Ireland (NSTS approved).

Japanese Knotweed

Japanese Knotweed is a problematic & invasive species which its roots can penetrate walls, foundations, footpaths, roads and has the potential to cost millions worth of damage. If you do find Japanese knotweed, the most important thing that you can do is prevent any further spread of the species. Do not strim, cut, flail or chip the plants as tiny fragments can regenerate new plants and make the problem even more difficult to manage. It is also advised not to dig, move or dump soil which may contain plant material as this may contribute to its spread. The knotweed can be controlled successfully through the application of appropriate herbicides by a trained & certified competent person.

At KTC we can offer you training and certification in the application of herbicide for the treatment of Japanese Knotweed.

Our course is an intensive 2 day theory & practical course accredited by City & Guilds NPTC which is globally recognised certification.
The course is broken down into two components:
PA1 – Safe use of Pesticides
PA6INJ – Operating Hand Held Pesticide Injection Equipment

Training & Assessment Courses

KTC Safety also offer a wide range of courses suitable for the Agri sector all with City & Guilds NPTC accredition:

- ATV's – Sit Astride & Sit In
- Chainsaw Occasional User
- Dumpers
- Excavators
- Front Loaders
- Pesticide Application – Boom, Broadcast, Granular, Injection, Knapsack, Slug Pellet plus many more
- Teleporters
- Tractor Driving & Related Operations
- Tractor Mounted Hedge Cutter
- Transport of Animals

For more information on any of KTC's services see www.ktcsafety.ie or call 057-8646619

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 will be updated in early 2015 to reflect the changes in the last Budget.
The IFA Master Lease is a standard draft lease document. It can be downloaded from the IFA website as follows: Go to www.ifa.ie. Then click on "Rural Development" and then on "Leases and Services". Your Solicitor can amend the text of the master lease as required for your particular situation.

IFA Master Lease

Leasing Scheme Most Attractive to Landowners with Substantial Off-Farm Income. Results from the CSO census of agriculture show that in general farmers for whom farming is a subsidiary occupation and not their main or sole occupation, have a lower economic return from their farm work. For this group of farmers, farm work is conducted in addition to their main off-farm work, probably at evenings and weekends.

The land Leasing Tax Exemption Scheme is particularly attractive to this group of farmers who (representing 32% of the farming population (CSO, 2010)) who have a significant off-farm income and are liable for income tax on their farm income as well as their off-farm income.

The Land Leasing Income Tax Exemption Scheme gives these farmers the option of freeing-up their off-time and allows them to obtain a secure rental income totally or substantially tax free for a set number of years, while keeping all their options open as regards the longer-term ownership of the land or transfer of the land to a family member.

2017 Calendar

January 2017

No.	Su	Mo	Tu	We	Th	Fr	Sa
1	1	2	3	4	5	6	7
2	8	9	10	11	12	13	14
3	15	16	17	18	19	20	21
4	22	23	24	25	26	27	28
5	29	30	31				

February 2017

No.	Su	Mo	Tu	We	Th	Fr	Sa
5				1	2	3	4
6	5	6	7	8	9	10	11
7	12	13	14	15	16	17	18
8	19	20	21	22	23	24	25
9	26	27	28				

March 2017

No.	Su	Mo	Tu	We	Th	Fr	Sa
9				1	2	3	4
10	5	6	7	8	9	10	11
11	12	13	14	15	16	17	18
12	19	20	21	22	23	24	25
13	26	27	28	29	30	31	

April 2017

No.	Su	Mo	Tu	We	Th	Fr	Sa
13							1
14	2	3	4	5	6	7	8
15	9	10	11	12	13	14	15
16	16	17	18	19	20	21	22
17	23	24	25	26	27	28	29
18	30						

May 2017

No.	Su	Mo	Tu	We	Th	Fr	Sa
18		1	2	3	4	5	6
19	7	8	9	10	11	12	13
20	14	15	16	17	18	19	20
21	21	22	23	24	25	26	27
22	28	29	30	31			

June 2017

No.	Su	Mo	Tu	We	Th	Fr	Sa
22					1	2	3
23	4	5	6	7	8	9	10
24	11	12	13	14	15	16	17
25	18	19	20	21	22	23	24
26	25	26	27	28	29	30	

July 2017

No.	Su	Mo	Tu	We	Th	Fr	Sa
26							1
27	2	3	4	5	6	7	8
28	9	10	11	12	13	14	15
29	16	17	18	19	20	21	22
30	23	24	25	26	27	28	29
31	30	31					

August 2017

No.	Su	Mo	Tu	We	Th	Fr	Sa
31			1	2	3	4	5
32	6	7	8	9	10	11	12
33	13	14	15	16	17	18	19
34	20	21	22	23	24	25	26
35	27	28	29	30	31		

September 2017

No.	Su	Mo	Tu	We	Th	Fr	Sa
35						1	2
36	3	4	5	6	7	8	9
37	10	11	12	13	14	15	16
38	17	18	19	20	21	22	23
39	24	25	26	27	28	29	30

October 2017

No.	Su	Mo	Tu	We	Th	Fr	Sa
40	1	2	3	4	5	6	7
41	8	9	10	11	12	13	14
42	15	16	17	18	19	20	21
43	22	23	24	25	26	27	28
44	29	30	31				

November 2017

No.	Su	Mo	Tu	We	Th	Fr	Sa
44				1	2	3	4
45	5	6	7	8	9	10	11
46	12	13	14	15	16	17	18
47	19	20	21	22	23	24	25
48	26	27	28	29	30		

December 2017

No.	Su	Mo	Tu	We	Th	Fr	Sa
48						1	2
49	3	4	5	6	7	8	9
50	10	11	12	13	14	15	16
51	17	18	19	20	21	22	23
52	24	25	26	27	28	29	30
1	31						

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DEPARTMENT OF SOCIAL PROTECTION

There are currently 2,600 participant places available on the Rural Social Scheme. 500 additional places were announced in the Budget.

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.

Qualifying Department of Social & Family Affairs Payments:

1. Farm/Fish Assist;

2. Jobseeker's Allowance;

3. Jobseeker's Benefit, if previously on a Community Employment (CE) Scheme or on the RSS AND that your term on that Scheme ceased within the last 12 months;

4. One-Parent Family Payment;

5. Widow(er)'s Pension – (Contributory or Non-contributory);

6. Disability Allowance;

7. Adult Dependents of Non-Contributory State; Pensioners who themselves are under 66 years of age.

While responsibility for the operation of the RSS rests with the Department of Social Protection, the Scheme is managed by 36 Implementing Bodies (35 Integrated Local Development Companies, LEADER companies and in the Gaeltacht, Udaras na Gaeltachta).

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 must apply to have their contract renewed on an annual basis and are required to work 19.5 hours per week.

The scheme is administered to allow participants to work flexible hours. Farmers must be actively farming at least 1 hectare of land within the state, which is used solely for the purposes of carrying out an agricultural activity.

The land farmed should be listed on the Single-Payment Scheme application.

DSP Qualifying Payment	Rate of Payment
Jobseeker's Allowance/Benefit, Farm Assist	Equal to your current rate of payment plus €20 top-up. Minimum weekly payment of €208
One Parent Family Payment (OPFP)	Equal to your current rate of payment plus €20 top-up. Minimum weekly payment of €208
Widow's, Widower's or Surviving Civil Partner's Contributory Pension	You continue to receive the pension with a top-up of €20
Widow's, Widower's or Surviving Civil Partner's Non-Contributory Pension	You continue to receive the pension with a top-up of €20 – minimum combined payment of €208
Disability Allowance (DA)	Equal to your current rate of payment plus €20 top-up. Minimum weekly payment of €208
Qualified Adult on a State Pension (Non-Contributory) (IQA)	Your spouse will continue to receive the IQA payment. Your rate on the RSS will be the difference between your IQA payment and €208.

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 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.

FBD INSURANCE

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

What is the term of investment? What level of risk you would you take for a greater return?
The greater the return, the higher the exposure to risk, with the underlying asset class determining the level of risk.

Asset Classes

1. Cash

Rates of interest can be extremely low.

Pros: Money is secured. Easy access.

Cons: May not keep pace with inflation and unlikely to provide medium or long-term growth.

2. Bonds

Issued by governments and large companies. A fixed income annually and your original capital back. The actual value can fluctuate. Fund managers trade bonds through buying undervalued bonds.

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

Buying land, a second house or apartment for renting. Investors have also benefited from capital appreciation. Fund managers invest in retail, 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. Values can rise as well as fall.

4. Shares

A shareholder is a part owner of a company and will expect annual dividends. Expectation of capital appreciation through growth in the share price.

Pros: Historically the best performing over the long-term. Access to a wide variety of business sectors and economic regions.

Cons: Share prices tend to fluctuate more than other options.

5. Alternative Assets

This may include commodities, alternative energy, hedge funds and derivatives. Some riskier than traditional classes, but can provide 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.

Pension Investment; -

One of the most tax efficient vehicles. Subject to Revenue limits, the tax benefits include;-

- Relief at your highest rate of tax (No BIK tax liability for any company/business contributions made on your behalf and the business can claim full tax relief on contributions made and reduce its tax liability).
- Investment grows free of both capital gains tax and income tax.
- Option to retire as early as age 50 and take your benefits.
- Plan your benefits to reduce your tax liability, eg, as a pension lump sum and/or set up an Approved Retirement Fund (ARF).

FBD has a branch based team of Financial Advisors, nationwide, who can meet with you to develop a comprehensive Financial Plan.

If you are interested in meeting with an FBD Financial Advisor to discuss these topic please contact FBD Life & Pensions on **callsave 1850 767 560** or by email sean.barnes@fbdlife.ie

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NEW JOHN DEERE 5R SERIES TRACTORS

John Deere's new, compact 5R Series tractors from 90 to 125hp feature a one-piece curved frame design with a low centre of gravity and a turning radius of only 3.75m, even when fitted with a front loader.

The tractors are equipped with fuel efficient, Stage IIIB/iT4 compliant 4.5-litre John Deere PWX engines. These diesel-only four-cylinder units deliver 10 extra hp for transport applications.

Three transmission options include the 16/16 CommandQuad Manual transmission, with four ranges and four powershiftable gears in each range; the 16/16 CommandQuad; and the 32/16 Command8, with eight powershiftable gears and an ECO mode enabling a top speed of 40kph at only 1759 engine rpm.

While all these transmissions offer a fully automatic clutch, individual start-up gears, individually settable speeds and an electric park lock, the premium Command8 also features automatic shifting as standard. This is an option on the 16/16 CommandQuad transmission.

For improved operator comfort, the tractors are available with front axle suspension and an air suspended Grammer seat, plus an optional maintenance-free mechanical cab suspension system. Lift capacities are up to 4.7 or optionally 5.3 tonnes.

For front loader operation, there is a choice of mechanical or new E joysticks, both linked to the tractor seat. The new 543R loader offers a choice of levelling options, automatic mast and implement latch and 10 per cent more lift capacity.

For further details and to book a demonstration, contact your local John Deere dealer. You can also visit our website at www.JohnDeere.ie, and the dedicated UK & Ireland Facebook and YouTube pages at www.facebook.com/JohnDeere and www.youtube.com/user/JohnDeereUKIE.


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A102 3/4" gallon galvanised Self-fill drinker (Nylon Valve)
A103 2 Gallon galvanised Trough with Ballcock & Drain plug
A105 3 Gallon galvanised Trough with Ballcock & Drain plug
A116 Double Self-fill drinker galvanised (Top Fill)
A108 10 Gallon galvanised Trough with Ballcock
Ri-Jac Hose Nozzle
Cabra 130 scoop
Cabra 113 Hook over Feeder
Cabra 108 Corner Feeder
Cabra 1200 Large Hanging Feeder
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Visit our website www.cabraagri.ie

KUHN CENTER IRELAND

KUHN Center Ireland was formed in 2014 when Cork Machines Ltd a sister company was appointed the sole importer of KUHN machinery into Ireland. Their relationship with KUHN began in 1989 and has been a success story for both companies.

KUHN manufacturer a wide range of agricultural machines with factories in France, Holland, North America, Brazil and Argentina.

The product range includes Ploughs, Tillage, Seeding, Spraying, Landscape Maintenance, Shredders, Hay/Silage Making, Bedding & Feeding, Manure Spreading, Wrappers and Balers.

For more information on the KUHN range of agricultural machinery please contact:

Killian Griffith	086 1839842
Michael Mc Carthy	087 9957254
DJ Kelleher	087 7370018

Available from KUHN Center Ireland Ltd,
Carrigrohane Road,
Cork, Ireland.
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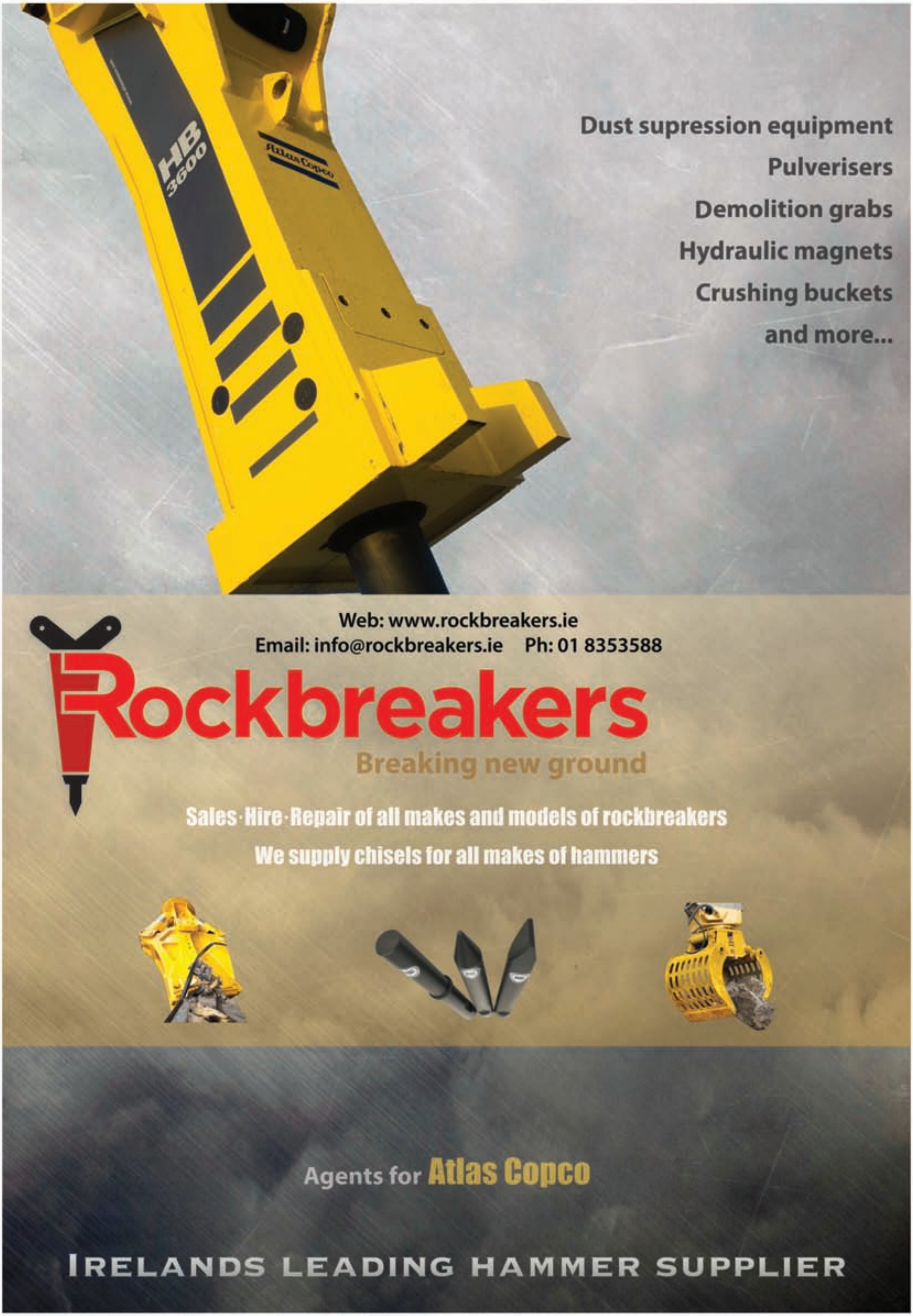
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VÄDERSTAD

V-MAC SILOS – LATEST INNOVATIONS IN SILOS

McAree Engineering has been helping farmers to protect their feed since the 1960's when Vincent McAree designed and manufactured the very first V-Mac feed silo. The UCD research farm at Lyons Estate and various Teagasc agricultural colleges are among the many farms where the award winning V-Mac silos can be seen in operation.

MagiZinc Silo

Safely storing animal feed is an ongoing concern for farmers in the Bord Bia Quality Assurance scheme or other QA programmes. They have to keep feed safe, secure and free from contaminants. It also makes good economic sense to protect valuable animal feed from vermin and spoilage. However animal feed now contains a more complex range of additives so in certain conditions these reacts with the coating of traditional galvanised metal. This can significantly reduce the life span of an expensive animal feed silo.

So McAree Engineering are changing the material they use to manufacture V-Mac Silos. From September 2016, all their animal feed silos will be manufactured from MagiZinc an innovative Chromium free alternative to traditional galvanised material.

MagiZinc has been extensively tested by their metal supplier Tata Steel MagiZinc delivers outstanding corrosion protection compared to conventional galvanised zinc coating. This very high protection performance has also been proven in rigorous, independent tests at the University of Kalsruhe in Germany, which has shown Magizine to be over 4 times more corrosion resistant that traditional galvanised metal. McAree are delighted to be the first silo manufacturer in Ireland or Britain to use this new material.

New larger Access Hatch

V-Mac Silos have increased the size of the access hatch on the cone by 28% and will make it easier to open and access into the silo.

Eamon McMeel, Silo Sales Manager states "This is in response to Customer feedback that the hatch can be difficult to get through. A folded channel on the top and sides will create a channel for the new hatch to slide up into and then is bolted in place. The hatch incorporates 2 PVC handles which makes it easy to use. The folded channel removes the need for the sealant foam that we use as well – which has caused problems in the past".

For further information contact McAree Engineering at McAree Engineering Ltd, Ballinode, Co. Monaghan, Tel: 047 89333, Email: sales@mcaree-eng.com

MagiZinc Silo – a 6 ton, enclosed to the ground silo manufactured out of MagiZinc

Noel Kiely, Minister for Agriculture Michael Creed TD, Peter Richardson at National Ploughing Championships 2016 where the new MagiZinc silo and Large Access Hatch were launched.

AGRIGEAR

Situated outside Bailieborough town in County Cavan, Agrigear Ltd. is renowned as a major player in the Irish Tyre and Wheel industry. With over 35 years' experience, the company has progressed to become the largest wholesale supplier covering the whole of Ireland. The company's flagship products are BKT tyres, Barkley tyres and also Jantsa and GKN rims.

Agrigear is the sole importer and distributor throughout Ireland for BKT, the Indian-based tyre company which specialises in the manufacture of off-road tyres. BKT's product range of tyres includes Tractor, Implement, Flotation, ATV, Forestry, Industrial, Earthmoving, Construction, Lawn & Garden and Grass & Turf Care tyres. The Agrimax range of radial tractor tyres from BKT has fast become a significant brand of preference among tractor users in Ireland and indeed, across the world.

In addition, Agrigear now also imports and distributes the Barkley range of tyres suitable for cars, vans, 4X4 vehicles and trucks. Originating from China, these tyres are proving to be of superior quality and are performing well, as well as offering good value for money to customers.

The manufacturing and refurbishment facilities at Agrigear specialise in offering tailor-made wheels suited to customers' unique requirements and also provide equipment manufacturers with ideal wheel configurations for their machines. Agrigear offers reconditioning services including powder-coating, shot-blasting and re-spraying as well as vulcanising and tractor wheel 3D-laser alignment services.

For more information about Agrigear's extensive range of products and services, visit www.agrigear.ie or phone 042 9666444.


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- Directly split and feeds bale into diet feeder
- Shears Silage, Hay & Straw Bales
- Ideal for handling bales directly into mixer wagons or feed passageways and feeding rings

175 Multi Shear

- Shear Grab and Bale Shear Combined
- Splits round bales from 1.2 m to1.55 m
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- Feed directly on feed passage, feed trailers, ring feeders & diet feeders
- For Pit Silage and Bales of Silage, Hay & Straw
- One Standard Hydraulic Coupling

S200-V

- Proportional Control
- Film Break Sensors as Standard
- Twin Pick-Up Motors
- Direct Gear Drive to Satellite Arms
- Telescopic Cut & Start
- RDS Expert Plus Controller
- 4x Film Roll Holders
- Skid Plate

A100 EH

- Low bale turntable, which allows for direct off-load without the need for a ramp
- Inlet Flow Control Valve
- Unique Dual Stretch Aluminium Dispenser
- RDS Expert Controller
- Hydraulic Cut & Start
- Self Locking During Off Load
- Wheels 31 x 15.5 - 15
- Heavy Duty Adjustable Load Arm

1400 EH

- Unique Split Wrapping Table (pictured)
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- Film Break Sensors
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- RDS Expert Controller
- Robust Twin Tower Construction
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E: info@itanco.com
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Killian Griffith	086 1839842
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Saturdays Weanlings from end of September to 1st week November

Horse sales 3 per year February, May, November

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Picture: Irish Farmers Journal

Accountancy Services

IFAC Accountants

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Company Contact: Muireann King
Company Title: Director of Sales and Marketing
Company Details: Shortlisted as 'Best Business Hotel' & 'Ireland's Favourite Place to Stay – Dublin' in the 2016 Gold Medal Awards, The Croke Park, a Doyle Collection hotel, epitomises the very essence of warmth of welcome, friendliness and 'can-do' service. Also awarded 'City Hotel of The Year' in 2014 & 2015, it comes as no surprise that Dublin's Iconic Sporting Hotel's closely-knit team is passionate about all things sport. Community support is also at the heart of the hotel's ethos. As part of its GAA Club Support Programme, the hotel donates five per cent of each guest's room and food bill to their chosen GAA club when booked directly. To date, this has raised several thousands of euro.

For further information or to make a reservation, call (01) 871 4444, email crokepark@doylecollection.com or visit doylecollection.com/crokepark.

Advisory Services

Health and Safety Authority
Metropolitan Building
James Joyce Street, Dublin 1
Tel: 1890 289 389
Fax: 01 614 7125
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
Vernon House, 2 Vernon Avenue, Clontarf, Dublin 3, Ireland
Tel: 00 353 1 8530271
Fax: 00 353 1 8530271
Web: www.organictrust.ie
Email: organic@iol.ie
Marketing Contact: Helen Scully
Marketing Title: CEO
Company Contact: Helen Scully
Company Title: CEO
Company Details: The Organic Trust Limited is an EU & Department of Agriculture, Food & The Marine approved organic certification organisation. Founded in 1992, the Organic Trust CLG has been serving the organic community in Ireland for the past twenty four years.

Producers who wish to convert their farms to organic production, are invited to contact the Organic Trust Limited for a free application pack and standards manual. Fees are extremely competitive and service is very efficient. 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, Primrose Hill, Ballina, Co. Mayo
LoCall: 1890 506080
Fax: (096) 25252
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, road safety promotion, driver education and road safety research. The RSA is divided into four directorates: driver testing and licensing; road safety, research and driver education; vehicle standards and enforcement; Finance and Commercial Services.

Board Members: Liz O'Donnell (Chair), Áine Carroll, Eddie Rock, John Mulvihill, Aideen Carberry, Aileen O'Toole and John Lumsden. Chief Executive: Moyagh Murdock

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, Public Relations Department
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: Area Sales & Portfolio Manager
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. First Citizen Finance DAC is a key player in the Car Finance Market and has now secured funding with the SBCI to enter the Agri Finance Market to provide Hire Purchase and

Leasing facilities to the Agricultural sector. The management and staff of First Citizen 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

Biocel Ltd
Rockgrove, Glounthaune, Cork
Tel: 021 4353516
Fax: 021 4354358
Web: www.biocel.ie
Marketing Contact: Donal Sheahan
Marketing Title:
Sales & Marketing – Agri Hygiene
Company Contact: Vincent Kelly
Company Title: Head of Sales
Company Details: Supply of Dairy Detergents & Teat Care product. Biocel have been suppliers to the dairy industry for over 50 years since the company was formed in 1966. All products manufactured at Glounthaune, Cork.

Carbery Plastics
Clonakilty Enterprise Park, Clonakilty, Co. Cork.
Tel: 023 88 33 531
Fax: 023 88 34 368
Web: www.carberyplastics.com
Marketing Contact: Jill Turner
Marketing Title: Marketing Manager
Company Contact: Jill Turner
Company Title: Sales Coordinator
Company Details: Carbery Plastics proudly maintains 40 years of customer focused attention, to deliver plastic products that are consistently superior in quality and innovation to the market whilst maintaining the highest levels of social and environmental responsibility. Products range from storage tanks and fuel dispensing units to animal arks and chemical bund stores. Check out www.carberyplastics.ie to see our full product range.

Seed Direct
Grangeeth, Slane, Co Meath
Tel: 041 9824142
Fax: 041 9824518
Email: sales@seeddirect.ie
Web: seeddirect.ie
Marketing Contact: Tom & Catherina
Marketing Title: Grass Seed
Company Contact: Tom
Company Title: Owner
Company Details: Seed Direct is an independent supplier of grass seeds, where farmers have the opportunity to form their own special mixture, using grass seeds suitable to their own needs.

Sustainable Farming Services Ltd
70 New Street, Macroom, County Cork
Tel: 087 2383900
Landline: 02643219
Marketing Contact: Denis Canty
Marketing Title: Marketing Manager
Company Contact: Denis Canty
Company Title: Mr. Denis Canty, Sales Manager
Company Details: Main distributors for Himalayan Red Rock, Ocean Blu seaweed meal. Lebosol micro fertilizers, EcoHoof Hoof Care Produce, HIF Grass and Forage Seeds.

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

Agricultural Consultants

NRGE Nutrient Recovery to Generate Electricity
Mooresfort, Lattin, Co. Tipperary
Tel: 062-55385/55483/052-7467185
Email: info@nrge.ie
Company Contact: Michael Sweeney
Company Details: NRGE Ltd is a multi-disciplinary consultancy formed in 2004, providing consultancy services to a customer base in Intensive and Generl Agriculture, Food Processing, Composting, Waste Management, Quarrying, Extractive Industries and Alternative Treatments. The Company has been at the forefront in developing Alternative Energy especially in Anaerobic Digestion and Biogas development. To date the company has obtained all the necessary permits and approvals for construction of 7 Biogas Plants in Ireland

Agricultural Contractors

PDM
Oldmilltown, Kill, Co. Kildare
Tel: 045 877165
Fax: 045 877467
Web: www.pdm.ie
Email: enquiries@pdm.ie
Marketing Contact:
Catherine O' Sullivan 087 2201938
Company Contact:
Michael Brogan 087 2591032
Company Title: Sales Manager
Company Details:
Timber Treatment Processors

Agricultural Equipment

Biopure Ltd
Addinstown, Athboy, Co. Meath
Tel: 086 1520035
Fax: 046 9487572
Web: www.biopuretech.ie
Marketing Contact: Brendan Fitzsimons
Company Title: director
Company Contact: Brendan Fitzsimons
Title: Director
Company Details: We convert existing septic tanks with treatment units using the old tanks. New treatment tanks for new homes & Farms, Rainwater harvesting tanks for new homes & farms

Bradley's PTO Generators (Roland Bradley)
Tel: 057 86 22871
and 087 2941821
Fax: 057 86 22871
Web: www.bradleysptogenerators.com
Company Contact: Roland Bradley
Company Title: Bradley's PTO Generators
Company Details: Sole Trader, selling tractor driven generators single phase 10-45KVA, three phase 20-75KVA.

DeLaval DAC
Unit 6, Shamrock Business Park
Graiguecullen, Carlow.
Tel: +353 (0) 59 9146859
Fax: +353 (0) 59 9146860
Web: www.delaval.ie
www.delavalcorporate.com
Company Details:
DeLaval has over 125 years of innovation and experience in the dairy business, supporting dairy farmers in managing their farms their way. Our Sustainable Dairy Farming initiative is contributing to the production of more quality food, for more people, with less impact on the environment. Our Smart Farming strategy aims at influencing and shaping the future of dairy farming today. The goal is to accelerate the transition from milking management to global farm profitability management by harnessing emerging decision tools and automation technologies for better quality milk and profits

Husqvarna
309 Northwest Business Park,
Ballycoolin, Dublin 15
Tel: 01 824 2600
Web: www.husqvarna.ie
Company Details: The Husqvarna Group is a manufacturer of outdoor power products including robotic mowers, garden tractors, chainsaws and trimmers. Headquartered in Stockholm, Sweden, the Group also produces consumer watering products, cutting equipment and diamond tools for the construction and stone industries.

Lynch Trailers
Coolea, Macroom, Co. Cork
Tel: 026-45044 / 087-2775752
Web: www.lynchtrailers.ie
Company Contact: Donal Lynch
Company Details: Lynch Trailers manufacture and sell a range of high quality tractor drawn trailers. Our range consists primarily of bale trailers, cattle trailers, grain and silage trailers and various farm tipping trailers. We produce trailers of the highest quality at the most reasonable prices and we sell

directly to the end user. We also service and repair a wide range of jeep trailers such as cattle boxes, flat trailers, plant trailers etc. We deliver nationwide.

McAree Engineering Ltd
Ballinode, Co. Monaghan
Tel: 047 89333
Web: www.mcaree-eng.com
Marketing Contact: Peter Richardson
Marketing Title:
Sales & Marketing Manager
Company Contact: Margaret Holland
Company Title: Silo Sales Administrator
Company Details: McAree Engineering Ltd is one of Irelands largest Sheet metal Fabrication companies. They also design and manufacture the V-Mac Silo range of bulk storage solutions used for Biomass, Agricultural and Waste water treatment. The V-Mac Silo range has silos in a wide range of sizes and style to suit every application.

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: Liam Egan (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, hard–ware and animal husbandry products to all major agri-stores nationwide.

Northern Farm Supplies Ltd,
Northern Farm Supplies Ltd.
54b Roguery Rd, Toomebridge,
Co Antrim, BT41 3TJ
Tel: +44 (0) 7927905150
Web: www.nfsupplies.co.uk
Company Contact: Kieran Mc Peake
Company Title: Northern Farm Supplies Ltd
Company Details: We supply Kraiburg rubber flooring systems, Wingflex cubicle mats, Kew plus mattress, KKM cubicle mats, Made to order slat mats for dairy cattle and beef cattle plus a full range of rubber matting for dairy and beef sector. NFS also supply a range of German drinkers from Suevia for cattle, horses and pigs and also the very popular Krazzmaxx automatic cow brush. NFS also supply a wide range of Galvanised products: Cow cubicles, Head locking gates, Feed gates, Dividing gates, Calf pens, Sheep hurdles, Huesker curtains and doors, Healthy Hooves.

Agricultural Publications

The Heritage Council
Áras na hOidhreachta, Church Lane, Kilkenny
Tel: 056 77 70777
Fax: 056 77 70788
Email: mail@heritagecouncil.ie
Web: www.heritagecouncil.ie
www.heritageinschools.ie
www.heritageweek.ie
Marketing Contact: Ms Isabell Smyth
Marketing Title: Head of Communications and Education
Company Details: The Heritage Council's mission is to engage, educate and advocate to develop a wider understanding of the vital contribution that our heritage makes to our social, environmental and economic well-being.

Animal Health

Agrihealth
Clones Road, Monaghan. Co. Monaghan
Tel: 047 71800
Fax: 047 74190
Web: www.agrihealth.ie
Marketing Contact: Stephen Murphy
Marketing Title: Marketing Manager
Company Contact: Stephen Murphy
Company Title: Marketing Manager
Company Details: Wholesale providers of animal health & equipment products.

Co-Operative Animal Health Ltd
Tullow Industrial Est, Tullow,
Co Carlow
Tel: 059 9151 251
Email: afitzgibbon@cahg.ie
Web: ww.cahl.ie
Marketing Contact: Audrey Fitzgibbon
Marketing Title:
Marketing Co-Ordinator
Company Details: CAHL is a leading provider of animal husbandry solutions including veterinary, hygiene and animal nutrition products. CAHL is supported by a qualified and experienced sales, nutrition and veterinary team.

Chanelle Group
IDA Business Park, Loughrea, Co. Galway
Tel: 091 841788
Fax: 091 841995
Web: www.chanellegroup.ie
Marketing Contact: Caroline Cavanagh
Marketing Title: Marketing
Company Contact: Michael Holohan
Company Title: Veterinary Sales Manager
Company details: Since 1983 Chanelle have been manufacturing Animal Health products for farmers in Ireland and across Europe from their site in Loughrea. Chanelle is a 100% Irish and family owned company and is committed to bringing to market pharmaceuticals of the highest quality. For over 30 years Irish farmers have tried and trusted many of Chanelle's well known dosing products such as Albex, Tribex, Animec, Ridafluke, Epromec and Rumenil.

ICE Comfort Slat Mats Ltd.
Poppintree Industrial Estate, Finglas, Dublin 11
Tel: 00 353 1 8643494
Fax: 00 353 1 8643502
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. features the patented "curved to flat" concept promoting a cleaner, dryer floor which coupled with its air-cushioned design and use of dynamic materials makes it durable, long lasting and the leading slat mat in Europe. The Green Floor System also features a unique "snap lock" fixing system and is the only slat mat which is custom designed for each farm. The benefits of The Green Floor System can be seen in increased weight gain in the beef industry and increased milk yield, reduced lameness, and better heat detection in dairy.
Added benefits of the unique design are the reduction of ammonia (40%) and methane (61%).

MSD Animal Health
Red Oak North, South County Business Park, Leopardstown, Dublin 18
Tel: 01-2970220
Fax: 01-2970280
Web: www.bovilis.ie
Marketing Contact: William Minchin
Marketing Title: Marketing Manager
Company Contact: 01-2970220
Company Details: MSD Animal Health offers animal health professionals, farmers, pet owners and governments the widest range of veterinary pharmaceuticals, vaccines and health management solutions and services. MSD Animal Health is dedicated to preserving and improving the health, well-being and performance of animals. Based in Dublin, our local activities include marketing and sales, technical support and research and development. Including our field-based marketing personnel, we currently employ around 30 people.

Univet Ltd
Tel: 049 5553203
Fax: 049 5553266
Web: www.univet.net
Marketing Contact Mark O'Rourke
Marketing Title: Sales Manager
Company Contact: Brendan Crowe
Company Title: Marketing Manager
Company Details: Irish based manufacturer and distributor of Animal Health and Veterinary Products.

Battery Recycling

WEEE Ireland
Whelan House, South County Business Park, Leopardstown, Dublin 18
Tel: 01-2999320
Fax: 01-2959410
Web: www.weeeireland.ie
Marketing Contact: Stacey Moloney
Marketing Title: Marketing Executive
Company Contact: Christine Maguire
Company Title: Operations Executive

Company Details: WEEE Ireland recycle household waste electrical and electronic equipment (WEEE) and all waste batteries e.g. farm fence, lead acid, torch batteries and standard household batteries. WEEE Ireland are an approved compliance scheme.

Breeding Societies

Irish Holstein Friesian Association (IHFA)
Ballymacowen, Clonakilty, Co. Cork
Tel: 023 8833443
Fax: 023 8834740
Web: www.ihfa.ie
Email: enquiries@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 is a member owned organisation directed by a Board elected from its 3,700 members in 15 club areas. The Association is approved by the Department of Agriculture, Food and the Marine and is responsible for the registration of pedigree Holstein Friesian cattle and the validity and upkeep of the herdbook of Holstein Friesian cattle, through DNA checks and for giving direction to the development and promotion of the breed in Ireland through its many events and services. The Association offers a Grade–up service whereby commercial Holstein Friesian cows can be graded to full pedigree in three simple steps. It also offers a Genomic Service and Linear Scoring amongst its many services.

Irish Limousin Cattle Society
Kilglass, Mitchelstown, Co. Cork
Phone No: 025 85036
Email: admin@irishlimousin.com
Website: www.irishlimousin.com
Contact: Paul Sykes or Shane Beirne

Building Supplies

Colm Warren Polyhouses Ltd
Kilmurray, Trim, Co. Meath
Tel: 046-9546007
Fax: 046-9546377
Email: info@cwp.ie
Websites: www.cwp.ie
www.thepolytunnelcompany.ie
Contact: Colm/Deirdre Warren
Company Details: CWP have been manufacturing and installing curved roof structures all over Ireland for over 40 years. Structures can be single or multi-link structures. They are very adaptable and are used for a diverse range of purposes: Storage units, Sheeptunnels, Calf/Cattle shelters, Pig/Poultry units, Fish farm structures, Recycling centres, as well as our Polytunnels, Greenhouses, Soft fruit covers, Mushroom tunnels Garden centre/DIY Canopy structures etc. CWP aim to provide the full package at the most cost-effective price! If you have a project in mind, contact us for a free consultation and quotation.

Duggan Profiles Ltd.
Dublin Road, Kilkenny
Tel: (056) 7722485
Fax: (056) 7763411
Email: sales@steel.ie
Web: www.steel.ie
Largest stock of steel in the South East. Nationwide Delivery.

Gael Form Ltd
Yellowshar, Kilmoon,
Ashbourne, Co. Meath
Tel: 01-8355464
Web: www.gaelform.com
Email: info@gaelform.com
Company Details: Established in 2012 Gael Form is fast becoming Europe's leading supplier of quality new and used formwork, formwork accessories and formwork refurbishment service provider to the Engineering, Construction and Precast Concrete industries. Winner of Business Start Up of the Year 2015 and Most Progressive Formwork Supplier in the UK 2015

O'Connor Roofing Supplies Ltd
Rampark, Jenkinstown, Dundalk,
Co. Louth, A91 XC94, Ireland
Tel: +35342 9376314
Fax: +35342 9376113
Web: www.oconnorroofing.ie
Email: info@oconnorroofing.ie
www.facebook.com/oconnorroofingsuppliesltd
twitter.com/oconnorroofing
Company Details: We supply Roofing Materials, Roof Cladding, Corrugated Iron, Grant Approved Sheeting, Slate & Tile Effect Sheeting, with/without Anti-Condensation applied, Ventilated Sheeting, Multi Beams, Purlins, Kingspan Insulated Panel, New Insulated Factory Seconds, Guttering & Flashings, Fixing Screws & Accessories, Clear as Glass Polycarbonate heavy gauge Rooflights. Delivery Nationwide!

Crop Protection

BASF Ireland Ltd
Tel: 0044 161 485 6222
Web: www.agriCentre.basf.ie
Company Contact: Mr Joe Lynch
Company Title: Sales Manager
Company Details:
Sales, marketing and 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.

Energy Supply

Bord na Mona Energy
Leabeg, Tullamore,
Co. Offaly
Tel: 057 93 439000
Fax: 057 93 45160
Web: www.bordnamona.ie
Company Details: Bord na Móna is Ireland's leading environmentally responsible integrated utility service provider encompassing electricity, heating, resource recovery, water, growing media and related services.

Farm Buildings

Burran McAuley Construction Ltd.
Raclaghy, Mountnugent,
Co Cavan
Tel/Fax: 049-8540000
Mobile: 086-1513284
Email: bmcltd183@gmail.com
Marketing Contact:
Hugh McAuley
Company Details:
Our company installs concrete yards, builds slatted tanks, walls and does concrete grooving. Also in summer time we do spray foam in sheds.

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, and Safety Markings.

Irish Rollforming Ltd
Bweeng, Mallow, Co Cork
Tel: 021 7333987
Fax: 021 7333930
Web: www.irishrollforming.ie
Marketing Contact: Barry O Neill
Marketing Title: Sales & Marketing Manager
Company Details: Irish Rollforming Ltd (IRF) manufactures and supplies metal cladding materials for the construction

of farm sheds, other associated farm buildings and commercial/industrial buildings. The bulk of products consist of single metal sheeting material. Irish Rollforming does not compete in the provision of the steel infrastructure of these buildings but acts as a one stop shop for the supply of materials for the completion of the emvelop skin of a building. The forming of single sheet material (including flashings and gutters) currently accounts for 80% of Irish Rollforming's turnover. The balance of the turnover figure is made up of the manufacture of steel purlins, brackets and the wholesaling of other accessories including insulated panel, clearlight panels, fiber cement sheeting, timber purlins and other accessories.

Farm Equipment

Abbey Machinery Ltd
Clonalea, Toomevara, Nenagh,
Co. Tipperary, E45 KX78, Ireland
Tel: 067 26677
Fax: 067 26778
Email: info@abbeymachinery.com
Web: www.abbeymachinery.com
Marketing Contact: Michael A.O'Grady
Title: Sales, Marketing & Business Development Manager
Company Details:
Abbey Machinery technology caters for the 'Total Cow'. Class leading products including Diet Feeders, Slurry Handling Equipment, Toppers and more.

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.

ARK Enterprises
Wardstown, Athboy, Co. Meath
C15 N275
Tel: 046 9487451 087 8344709
Web: www.Tepari.com
Company Contact: Peter Sherlock
Company Title: Director
Company Details: ARK Enterprises supply and erect Cattlemaster Crushes and yards. Cattlemaster Crushes are very strong robust and easy to use Pneumatic, Hydraulic, Manual or Fully automated weighing and drafting models are available. From design to completed yards, based on best animal movement and flow we can make your livestock business comfortable for both man and beast. We are also the sole importer for the EZE-Bander castrator range.

Bó Steel
Fishpond, Kilchreest, Loughrea,
Co Galway
Tel: 091 634040
Web: www.built2last.ie
Marketing Contact: Paul Lyons
Company Contact: Paul Lyons
Company Details: Bó Steel is a manufacturing company that designs and produces a range of equipment in relation to animal handling and winter housing systems for Cattle, Sheep and Horses. Much of the work at Bó Steel is 'made to measure' handling gates, feeding and winter housing systems.

Cargotec Engineering Ireland Ltd (Moffett Eng.)
Ardee Road, Dundalk, Co. Louth, Ireland
Tel: 042 9359500
Fax: 042 9359582
Web: www.hiab.com
Marketing Contact: Michael O'Reilly
Company Contact: Martin Kellett
Company Title: Sales Manager Ireland
Company Details: Moffett is the world's leading manufacturer of Truck Mounted Forklifts, a load handling device that has transformed the way goods / products are distributed across the globe. In less than 60 seconds your Moffett Truck Mounted forklift is ready for action and will deliver the goods to where required – across difficult terrain, in restricted areas, so no matter the challenge there is a Moffett Truck Mounted Forklift available to suit your needs.

Cork Machines Ltd
Carrigrohane Road, Cork, Ireland
Tel: 021 4543801
Fax: 021 4541861
Web: www.corkfarmmachinery.ie
Marketing Contact: Rosarie Crowley
Company Contact: Rosarie Crowley
Company Details: Importers and distributors of RAUCH fertilizer spreaders throughout Ireland via a dealer network.

Dipetane Fuel Treatment
Unit 5, Kilcoole Industrial Estate,
Kilcoole, Co. Wicklow
Tel: 01 287 6922
Fax: 01 287 6975
Web: www.dipetane.com
Marketing Contact: Drew McDowell
Marketing Title: CEO
View our animated video at
www.dipetane.com/how-dipetane-works/
Company Details: Inventors, manufacturers & sole suppliers of Dipetane fuel treatment.

Easy Track
Ferbane, Co. Offaly
Tel: 085-1111177, 09064-53543, 09064 53333
Web: www.easytrack.ie
www.easytracksurvey.ie
Company Contact: Mark / Denise
Company Details: Easy Track provides a wide range of services including the following: GPS Fleet & Security Tracking for a wide range of vehicles and plant machinery including Cars, Vans, Trucks, Tractors, Plant Machines and Trailers.

We supply and install Topcon & Trimble Precision Ag Guidance from the entry level EZ Guide 250 & X14 to Full Intelli Steer RTK Units all of which can measure acres and give mapping and guidance.

We also supply Topcon Survey Equipment and Machine Control, Rotating Lasers, Pipe Lasers, Machine Receivers, Total Stations, we also offer a calibration service for all lasers.

Euro Auctions UK Ltd
72-74 Omagh Road, Dromore,
Co. Tyrone, N.Ireland, BT78 3AJ
Tel: +44 2882 898 262
Fax: +44 2882 898 717
Web: www.euroauctions.com
Marketing Contact: Cathy Mullen
Marketing Title: Marketing & Design Assistant
Company Contact: Allan Kelly
Company Title: Global Marketing Manager
Company Details:
Since 1998, Euro Auctions have been conducting unreserved auctions of Industrial Plant, Construction and Agricultural Equipment. Today, Euro Auctions conducts over 30 major auctions every year and is the market leader in the UK and Ireland and one of the leading Industrial Auctioneers in Europe. Our Head Office is located in Dromore, Co. Tyrone, Northern Ireland with five more permanent auction sites in UK, Germany, Spain, Australia and USA.

Gem Oils Ltd
Regaskin, Cavan.
Tel: 049-4378116
Email: sales@gemoils.ie
Web: www.gemoils.ie
Marketing Contact: Amanda Smith
Marketing Title: Marketing Executive
Company Contact: Helen Milligan
Company Title: Managing Director
Company Details:
Established in 1962, Gem Oils Ltd operate throughout Ireland supplying a complete range of lubricants, greases and associated products. Gem Oils are the sole Irish distributor for the PETRONAS range of products. Please visit our website for contact details of the Sales Executive in your area or contact us directly (details above). We undertake to specify and deliver the most cost effective lubrication solution for your business.

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.

Hose Doctor Ltd.
Unit F1 Riverview Business Park
Nangor Road, Dublin 12
Tel: 01 4190675
Web: www.hosedoctor.ie
Contact: info@hosedoctor.ie
Company Details: Supplier of all types of hose and fittings. Also supply hydraulic components inc. valves, motors, filters, pumps, PTO's at competitive prices.

Hydroscand LTD
Unit 35, Brewery Business Park
Ardee Road, Dundalk, Co Louth
E-Mail: info@hydroscand.ie
Web: www.hydroscand.ie
Mobile : 0864141911
Tel: +353 42 9370170
Fax: +353 42 9370171
Marketing Contact: Stephen Casey
Company Contact: Patricia Gorman
Company Title: Managing director
Company Details: Hydraulic hose and fluid connector supplier.

JB Tyres
Millbrook Garage,
27 Desertmartin Road, Tobermore
Northern Ireland, BT45 5QY
Tel : +44(0)28 7964 4128
Fax: +44(0)28 7964 5515
Web: www.jbtyres.com
Email: jbtyres@btinternet.com
Company Contact: James Barfoot, Managing Director
Sales Contacts: Samantha Maguire and Phillip Armstrong.
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, earthmover tyres and provide wheels made to your specification.
JB Tyres are Northern Ireland's only Michelin Excel Agri Dealer and Goodyear's only all-Ireland Distributor. 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.co.uk
E-mail: 31enquiries@JohnDeere.com
Marketing Contact:
Steve Mitchell, ASM Public Relations
Marketing Title:PR consultant
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 FarmSight precision farming products and 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.
Marketing Contact:
Karen Tipping - Marketing Manager
Company Contact for T&GC: Adrian Langmead - Ground care Business Development Manager.
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 35 years ago.

KUHN Center Ireland Ltd
Carrigrohane Road, Cork, Ireland
Tel: 021 4543344
Fax: 021 4541861
Web: www.kuhncenter.ie
Marketing Contact: Rosarie Crowley
Company Contact: Rosarie Crowley
Company Details: Importers and distributors of KUHN machinery throughout Ireland via a dealer network.

Kverneland Group Ireland Ltd
Hebron Industrial Estate, Kilkenny
Tel: 056 77 51597
Fax: 056-7762207
Web: www.kverneland.ie
Marketing Contact: Leonard Hovenden
Company Contact: Leonard Hovenden
Company Title: Sales Support & Product Specialist
Company Details: Kverneland Group Ireland are the importers and distributors for the full range of Kverneland, Vicon and McConnel machinery for Ireland.

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: 087 2897351
Tel: 049 4323033 **Fax:** 0494323625
Kileighter, Kilcock, Co Kildare (opened Nov 2012)
Tel: 046 9543550/551
Fax: 046 9543536
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 Sulky, Twose, Schaffer loaders, Kuhn, Smyth Trailers, Tanco, Hi-spec, Claydon, Sip, Cat and Vapormatic. View our used machinery onwww.meathfarmmachinery.com
Or contact our sales team on
Pat 087 2897351/ Ian 086 2555065, Pierce 087 6792587/
John 087 7584356

N. Barrett Engineering Ltd
Tel: 0909678959 / 087 2339384
Fax: 0909678959
Web: www.barrettengineering.ie
Marketing Contact: Niall Barrett
Company Contact: Niall Barrett
Company Title: N. Barrett Engineering Ltd
Company Details: N. Barrett Engineering Ltd. supplies a complete range of animal handling equipment used to minimise labour and improve safety and animal control. The products are manufactured in Ballymacward for the agricultural market. Currently in outlets across Ireland, the company has also begun exporting to the UK.

O'Hagan's Garage
O'Callaghans Mills, Co. Clare
Tel: 061 367636
Email: ohagansfibreglass@gmail.com
Marketing contact: James O Hagan
Company contact: James O Hagan
Company Details: Specialize in repair and restoration of David Brown tractors. New and second hand parts for all David Brown tractors.

Redrock Machinery Ltd
77 Redrock Rd, Collone, Armagh BT356TH
Tel: 028 37552390
Fax: 028 37552399
Web: www.redrockmachinery.com
Company Contact: Mark Linden
Company Title: Sales Manager
Company Details: Redrock manufacture agricultural machinery. Slurry tankers, slurry agitators etc, vertical mixer & Paddle type mixer wagons, silage blockcutters and also grain, silage and dump trailers.

Rockbreakers
Unit 3 Ashbourne Industrial Estate, Ashbourne, Co. Meath
Tel: 01 8353588
Web: www.rockbreakers.ie
Marketing Contact: Alison Culligan
Marketing Title: Purchasing Officer
Company Contact: Niall O Brien
Company Title: Owner
Company Details: We specialise in sales, hire and repairs of hydraulic breakers and demolition equipment.

Sean Nugent Engineering
122 Aughnagar Road, Galbally, Dungannon, Co Tyrone BT702PP
Tel: (0044) 28 877 58583
Fax: (0044) 28 877 58956
Web: info@nugentengineering.com
Marketing Contact: Catherine Nugent
Company Contact: Catherine Nugent
Company Title: Sean Nugent Engineering
Company Details: Nugent has not only been a pioneer in the agricultural equipment and trailer industries but has earned a solid reputation for quality, performance and innovation throughout the industries. Nugent have an extensive product range from Bale handling equipment and Cattle handling equipment to livestock trailers and a full range of commercial, flats and plants.

Shortens Garage Ltd.
Ballineen, Co. Cork
Tel: 023/8847206
Fax: 023/8822024
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 Ltd.
Company Details: Parts sales and tractor service. All makes of tractor including dyno testing and air conditioning. Hydraulic hoses repair service.

Stanley Engineering Services
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.

Tanco Autowrap Ltd
Royal Oak Road, Bagenalstown, Co. Carlow. Ireland.
Tel: +353 (0)59 9721336
Fax: +353 (0)59 9721560
Web: www.itanco.com
Marketing Contact: Michael Dollard
Marketing Title: Sales Manager-Irl
Company Contact: Michael Dollard
Company Title: Sales Manager-Irl
Company Details: Tanco Autowrap produces the widest range of quality agricultural wrapping machinery in the world, exporting them to over 30 countries worldwide.

Tanco Autowrap manufactures a full range of Products (Bale Wrappers & Implements) in a state of the art 7,000 square meter, production facility in the heartland of Ireland. Tanco is committed to developing innovative agricultural wrapping machinery and agricultural machinery implements distinguished by high performance, durability and functionality. Tanco now specialise in a full line up of feeding implements for bales only and a shesr grab and bale shear combi.

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

Cabra Agri Services
Co. Meath
Tel: 01-8026571
Email: info@cabraagri.ie
Web: www.cabraagri.ie
Company Contact: Mark Carolan
Company Title: Director
Company Details: Distributor of Agricultural and Engineering Products.

Green Equipment Supplies Ltd.
Clohass, Enniscorthy, Co. Wexford, Y21 P9P3.
Tel: + 353(0)86 2425237
Email: ges@live.ie
Web: www.greenequipmentsupplies.ie
Company Contact: Anthony Keegan
Company Details: Green Equipment Supplies specialise in the supply of grass and mulching equipment from the following manufactures: - SEPPI Mulching Equipment. MAROLIN Hedgecutters. FSI Stump Grinders. GANDINI Wood Chippers.

Fertilisers

Goulding Fertilisers
Centre Park Road, Marina, Cork
Tel: 021 4911611
Fax: 021 4911660
Email: sales@gouldings.ie
Web: www.gouldings.ie
Company Contact: Liam Dunphy
Company Tile: 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.

Food Supplier

Clonarn Clover Ltd.
Mullagh, Kells, Co. Meath
Tel: 0469242234
Email: hello@oegg.ie
Web: www.oegg.ie
Marketing Contact: Roberto Macias
Marketing Title: Sales and Marketing Manager
Company Contact: Margaret Farrelly
Company Title: Managing Director
Company Details: Clonarn Clover is Ireland's leading producer of Bord Bia approved free range eggs and Ireland's only producer of pasteurised eggs for the retail market. Using traditional farming methods and always ensuring exclusive free range egg production, Margaret and Leo have been paving the way for innovation within the egg industry, always producing the highest standard of free range eggs. Their brand O'Egg can be found nationwide in Supervalu, Tesco, Dunnes Stores and many more and showcase a wide array of products. Products include medium and large eggs, white eggs, Omega 3 enriched eggs and pasteurised whole egg, egg whites and egg yolks. Every product is certified free range and custom container sizes are available on large orders.

Forestry

Forest Sector Development/COFORD
Department of Agriculture, Food and the Marine, 3 West Agriculture House, Kildare St, Dublin 2
Tel: +353 1607 2487
Contact: Orla Cashen
Email: orla.cashen@agriculture.gov.ie
Web: www.coford.ie
Company Details: Forest Sector Development/ COFORD Division deals with climate change and forests, forest genetic resources, renewable energy, forest products and standards, forest harvest and trade statistics, and the COFORD advisory council. See www.coford.ie for news about forthcoming events, a full list of COFORD publications and to subscribe to the COFORD email newsletter.

Kearney Training & Consultancy (KTC Safety) Ltd
Unit H, Ballydavis, Portlaoise, Co. Laois
Tel: 057-8646619
Fax: 057-8646632
Web: www.ktcsafety.ie
Company Details: At KTC we offer a wide range of training and assessment courses to various sectors including Construction, Agricultural, Quarry, Forestry, Transport, Retail & Industrial.

Murray Timber Group
Ballygar, Co. Galway, Ballon, Co. Carlow
Tel: 0906624688
Fax: 0906624735
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 1,000,000m³ 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: 1850 812 450
Email: info@calorgas.ie
Web: www.calorgas.ie
Marketing Contact: Berni Neill
Marketing Title: Industrial & Commercial Segment Manager
Company Contact: Oliver Kenny
Company Title: Sales Director
Company Details: Calor are a leading supplier of LPG in Ireland and have been delivering innovative energy solutions for over 80 years. Cost-effective, energy efficient and extremely versatile, Calor LPG is an ideal energy source for farmers; whether it's for heating poultry houses or rearing sheds, providing instant hot water for wash down and sterilisation, drying crops or burning weeds. Calor energy advisors work with many farmers around Ireland to develop efficient energy solutions that work for their farm enterprise, helping drive down costs and increase environmental sustainability.

Flogas Ireland Ltd
Knockbrack House, Matthews Lane, Donore Rd., Drogheda, Co. Louth
Tel: 041 9831041
Fax: 041 9834652
Web: www.flogas.ie
Sales Contact: Georgina Byrne
Sales Title: Sales Operations Manager
Company Contact: Eoin O'Flynn
Company Title:
Marketing Manager
Company Details: Flogas Ireland has over 30 years experience in the energy sector as a provider of LPG (liquefied petroleum gas) in bulk and cylinder gas (bottled gas) to agriculture, commercial and residential customers. As an energy solutions specialist and a leader in the LPG market, our business goes far beyond simply managing and accommodating your gas needs.Flogas creates and implements a complete 'turnkey' energy solution specific to your business.

Gas Networks Ireland
National Headquarters, Gasworks Road, Cork
Tel: 021 4534000
Dial Before You Dig number:
1850 42 77 47
Customer Contact number:
1850 600 294
Fax: 021 4534001
Web: www.gasnetworks.ie
Marketing Contact: Elaine Hattie
Marketing Title: Communications Manager
Company Contact: Tom Considine
Company Title: Wayleaves Manager
Company Details: Gas Networks Ireland (formally Bord Gáis Networks) owns, operates, builds and maintains the natural gas network in Ireland and connect all customers to the network on behalf of all gas suppliers in Ireland. The network extends to 160 population centres, in 19 counties and consists of 13,685km of gas pipeline and two sub-sea interconnectors linking Ireland to the UK and European gas markets. Gas Networks Ireland ensures that over 670,000 homes and businesses receive a safe, efficient and secure supply of natural gas and manages a 24-hour gas emergency response service, handling almost 20,000 call-outs each year.

Haulage

JS REID & SONS
'REID'S FARM' 1 LIME KILN LANE, AGHALEE CRAIGAVON, COUNTY ARMAGH. BT67 0EZ
Tel: 0044 (0) 28 9265 1231
Mobile: 0044 (0) 7831237531
Fax: 0044 (0) 28 9265 1600
Web: www.jsreidtransport.com
Company Contact: MR STUART REID
Company Title: COMPANY CO-OWNER/PARTNER
Company Details: We are a working arable and beef farm, covering purchases and sales of farm produce, with a range of vehicles and an assortment of trailers to assist with all the needs of the modern day farmer. We cover all Machinery Transport from Combine Harvesters with Cutter bars to Single Machines & also General Haulage – All Ireland & UK

Heating Supplies

Firebird Heating Solutions
Udaras Industrial Estate, Ballymakera, Co. Cork, Ireland
Tel: 026 45253
Fax: 026 45309
Web: www.firebird.ie
Marketing Contact: Tim Mullins
Marketing Title: Marketing Manager

Company Contact: Tim Mullins
Email: Tim.mullins@firebird.ie
Tel: 087 1493306
Company Title: Business Development & Marketing Manager
Company Details: Firebird Heating Solutions produce quality heating products and have done so since 1979. We are based in the Gaeltacht area of Cork. At present there are approximately 150 staff working within the Firebird group with 6 working in R&D developing new products and continually improving existing products with a focus on efficiency and performance.

Our range includes some of the most renowned products on the market. More recently the company has advanced into renewable energy systems and combined efficient heating systems such as, Oil Boilers, Inset Stoves, Range Cookers Solar Thermal, and Biomass. We manufacture the No.1 rated oil boiler in Europe which is 100% designed, engineered and manufactured in here in Cork, the Enviromax Blue Supreme. All of these products form part of our BER 'A' rated heating solution. The engineering team within Firebird Heating Solutions, working with Engineers, Architects and BER Assessors have completed a vast number of assessments from house plans and are achieving at least an A3 rating (2011 TGD L) on these dwellings with Firebird products as the heating source. The Engineering team within Firebird are available anytime to help professionals in specifying a cost efficient trustworthy heating solution. We have the capability to integrate all our products to one combined system, reducing your energy bills by at least 30% per annum. Firebird can guarantee the highest quality product and service. In addition, our products are rigorously tested and approved to all relevant European and national standards.

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 31360
Roscrea Mart: 0505 21687
Email: info@centralauctions.ie
Company Contact: Matt Malone
Company Details: Noted Centres for the sale of top quality Commercial and Pedigree Livestock

Clare Marts Ltd
Sales Centre: Ennis, Kilrush, Kilfenora and Scariff
Address: Clare Marts Limited, Quin Road, Ennis, Co. Clare
Phone No: 065-6824411
Email: info@claremarts.ie
Website Address: www.claremarts.ie
Contact name: Martin McNamara
Company Details: Clare Marts Ltd PSRA licence number 002335 .

Kilkenny Mart Auction Centre
Cillín Hill, Dublin Road, Kilkenny
Tel: (056) 7721407
Fax: (056) 7721509
Web: www.cillinhill.com
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.

Newline ASP
NI: 228 Kingsway, Dunmurry, Co. Antrim, BT17 9AE
UK: 1 Montpellier Terrace Torquay, Devon. TQ1 1BJ
Tel: +44 (0) 1803 20 21 40
Web: www.newlineasp.com
Company Contact: Paul-Christian Jones
Company Title: Managing Partner
Company Details: Newline ASP provides sophisticated, flexible and easy to use auction software to marts and auctioneers across the world. We offer a total professional solution from install. We have engineers based in Dublin, Belfast and our head office in Torquay providing the very best onsite and offsite support. Solutions available include: Livestock and saleroom auctions, online live bidding, financial and sale analysis, media display systems and websites.

Roscommon Mart
Circular Road, Roscommon
Phone No: 090-6626352/6626149/6626099
Email: roscommonmart@gmail.com
Web: www.roscommonmart.ie
Contact: Manager, Maura Quigley

Tuam Mart
Vicar Street, Tuam, Co Galway
Phone No: 093-24353
Email: tuammart@eircom.net
Contact: Manager, Marion Devane

Petcare Products & Supplies

PACDOG
Carrigleade, Graignamanagh,
Co. Kilkenny, R95 EE76, Ireland
Tel: +353 (0) 59 9724690
Fax: +353 (0) 59 9725595
Web: www.pacdog.ie
Marketing Contact: Aisling O'Leary
Marketing Title: Manager
Company Contact: Paul Kearney
Company Title: PAC Products
Company Details: Suppliers of PAC DOG Fence, Dog Training Systems, Bark Controllers, HUNTLOC Trackers, Trail Cameras, High Vis Dog Collars, Leads and Walking Sticks.

Soil Information

Geological Survey Ireland
Beggars Bush,
Haddington Road,
Dublin D04 K7X4, Ireland.
Tel: 016782880
Web: www.gsi.ie
Marketing Contact:
Ray Scanlon
Tel: 016782740
Organisation Director: Koen Verbruggen
Organisation Details: Geological Survey Ireland is part of the Department of Communications, Climate Action and Environment. It is responsible for collecting and providing freely accessible information on Ireland's bedrock, subsoil and seabed relating to groundwater, geotechnical investigations, minerals and geological heritage. As part of the Survey's role it conducts the Tellus programme (www.tellus.ie) to provide regional geophysical and geochemical data for a wide range of users including the Agriculture Sector.

Tyre Wholesaler

Philip White Tyres Ltd
Station Road Industrial Estate,
Loughgall Road, Armagh,
Co Armagh,
Northern Ireland
Tel: Head Office:
0044 (0) 2837510666
Fax: Head Office:
0044 (0) 2837522529
Web: www.philipwhitetyres.com
Marketing Contact: Sharon Wilson
Marketing Title: Marketing & Advertising
Company Contact: Philip White
Company Title: Managing Director
Company Details: Philip White Tyres Ltd is a tyre wholesaler and retailer with over thirty years in the tyre industry, offering the widest selection of tyres from the leading manufacturers through the retail, agricultural, commercial, fleet and wholesale market. We provide quality tyres and services at competitive prices with a professional service guaranteed. Depots locations are in Armagh, Dungannon, Belfast, L/derry, Castleblayney and Dublin. Key Dealers required on Franchise Brands.

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GET IT ON Google play

IFA


FBD
Our roots are in farming
Contact your local FBD office
or call 1890 617 617
Calls may be recorded for training and verification purposes.
FBD Insurance plc is regulated by the Central Bank of Ireland.