



'The European Agricultural Fund
for Rural Development: Europe
investing in rural areas'.

TARGETED AGRICULTURAL MODERNISATION SCHEME II (TAMS II)

Tillage Capital Investment Scheme

TERMS AND CONDITIONS

Introduced by the Minister for Agriculture, Food and the Marine

**In implementation of European Parliament and Council Regulation (EU) No. 1305/2013
and Commission Regulations (EU) 807/2014, 808/2014 and 809/2014**

This Scheme is provided for in the 2014-2020 Rural Development Programme of Ireland
The European Agricultural Fund for Rural Development: Europe investing in rural areas.

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1 Introduction

The Department has prepared this document as an aid to ensure that farmers and advisors are aware of the requirements and conditions attaching to payments concerned and to assist in completing applications for the Tillage Capital Investment Scheme. **When your application is submitted online you are accepting that you understand the Terms and Conditions outlined in this document and will fully comply with them.**

1.1 Governing Regulations

This scheme is being implemented pursuant to an approved programme under Council Regulation (EC) No. 1305/2013 of 17 December 2013 and Commission Regulations (EU) 807/2014, 808/2014 and 809/2014 on support for rural development by the European Agricultural Fund for Rural Development (EAFRD).

Regulations (EU) 1306/2013 and 640/2014 as amended lay down the details in relation to Force Majeure and Administrative Penalties.

The scheme will be operated by the Department of Agriculture, Food and Marine and will operate in all areas of the State.

1.2 Objective

The objectives of the Scheme are to

- (i) Facilitate the Tillage Sector to develop a targeted and precise approach focusing on environmental dividends, efficiency and growth
- (ii) improve competitiveness and contribute to the improvement of agricultural incomes,

1.3 Funding and Financing

- (i) The Scheme is jointly funded by the European Union and the national exchequer. The funding for the Scheme is limited and all applications are subject to the operation of selection criteria. The financial allocation to the Scheme shall not exceed €26m subject to review by the Minister.
Grant aid will only be paid on approved, completed and eligible expenditure and shall be paid at the rate of 40% up to the applicable maximum investment ceiling of €80,000 **per holding**. Multiple applications per tranche are permissible however the minimum amount of investment which is eligible for approval under this Scheme is €2,000 per application.
- (ii) Applicants who receive approval and payment for investment works at the maximum ceiling of €80,000 under this Scheme shall not be eligible to apply for grants under any other TAMS II Scheme operated by the Department under the 2014-2020 Rural Development Programme with the exception of the applications under the Low Emission Slurry Spreading Scheme (LESS) which is not subject to the ceiling.

Any approvals issued or grant-aid paid under this Scheme to the applicant or a company under his/her effective control and management within the meaning of 3.2 below shall be taken into account for this purpose i.e no holding shall be entitled to have taken into account for grant purposes under this Scheme any level of investment which is greater than €80,000.

In the case of a application by two or more eligible partners in a partnership registered on this Department's Register of Farm Partnership the maximum eligible investment ceiling shall be increased to €160,000 and the provisions at (ii) above will apply.

- (iii) The applicant must give an undertaking that he/she has not sought or received, directly or indirectly, other national or EU funding for investments and/or actions qualifying for aid under this Scheme. In particular, investments applied for or grant aid received under the Scheme of Investment Aid for the Development of the Commercial Horticulture Sector, are not eligible for funding under this scheme.
- (iv) Grant aid per investment item will be calculated on the basis of the lowest of the following amounts:
 - (i) The Department's Reference Costings applicable at the date of approval;
 - (ii) The total of the eligible invoices marked "paid", net of VAT, together with costs of own contribution in terms of labour and machinery, deemed to be eligible by the Department;
 - (iii) The cost of the investment proposed by the applicant indicated on their application form.

Where there are no Reference Costings applicable, grant-aid will be calculated on the basis of the lesser of (ii) and (iii) above.

Where applicable, the Reference Costings will be increased by 33% in respect of investments carried out on off-shore islands.

1.4 Commencement Date of Scheme

The Scheme will come into operation on the date announced by the Minister 8th March 2017 and will be closed for receipt of applications on 31st December 2020.

1.5 Justification for granting aid

Aid for investment will at all times be subject to the condition that, in the opinion of the Minister, the investment is justified.

1.6 Procedures

The Minister shall lay down the procedures to be followed in the operation of the Scheme and reserves the right to alter these procedures (including the marking scheme used for the purposes of assessment of applications) from time to time. The Minister may at any time lay down further conditions under the scheme.

1.7 Review of Terms and Conditions

The Minister reserves the right to restrict the availability of the scheme and to vary where occasion so demands the amount of financial aid wherever specified in the scheme subject at all times to the provisions of any relevant European Union legislation.

The Minister reserves the right to alter the Terms and Conditions of the Scheme. Revisions to the Scheme cannot be applied to previous versions of the Scheme particularly any additional investment(s).

1.8 Interpretation

The Department may expand upon, explain, interpret or define any meaning of any aspect of the Terms and Conditions of the Scheme.

1.9 Dissolution of Department of Agriculture, Food and the Marine Registered Partnerships

- a) Where a registered farm partnership is dissolved prior to the issuing of an approval to carry out the works/investments under the Scheme the application lodged by that partnership will lapse.
- b) Where a registered farm partnership is dissolved after approval but prior to the payment claim being lodged one of the former partners must be nominated as a payee. See paragraph 6.2.
- c) Where a registered farm partnership is dissolved after payment, the former partner(s) that has control of the land on which the investment is located or who purchased the investment must give an undertaking to use that investment in accordance with paragraph 8.5.
- d) The dissolution of a partnership can result in
 - The reduction of payment
 - The reduction of investment ceilings
 - The recoupment of payments made
 - Adjustment of investment balances for ex-partners
 - Force Majeure will be taken into consideration before any recoupment/reduction takes place
- e) Where a partnership dissolves in any period between the submission of an application and up to five years after the date of final payment, notification of the dissolution must be sent to TAMS II section, Johnstown Castle Estate, Wexford, within four working weeks. Each case will be examined on its own merits.

2. Definitions

For the purpose of this Scheme: -

“**agent**” means a person authorised by the Department to apply on behalf of an applicant for the purposes of this Scheme;

“**approved**” means approved by a designated officer of the Department;

“**Area of Natural Constraint**” means any land designated as eligible for the Area Based Compensatory Allowance Scheme. A full list of townlands is available on the Department’s website at: www.agriculture.gov.ie

“**commonage**” means lands held in common ownership as delineated on the Department’s online mapping systems.

“**date of application**” is the date the application is submitted online;

“**Department identifier**” means herd number flock number or cereal number;

“**the Department**” means the Department of Agriculture, Food and the Marine;

“**eligible crops**” crops as described in Annex D.

“**farmer**” shall mean a natural or legal person, or a group of natural or legal persons, whatever legal status is granted to the group and its members by national law, whose holding is situated within Community territory, as referred to in Article 299 of the Treaty, and who exercises an agricultural

Field Code Changed

activity;

“farming” includes dairy farming, livestock production [including deer, goats, (pig and poultry production which is subject to calculation of production units)], the training of horses and the rearing of bloodstock, the cultivation of grass and tillage crops, including horticultural crops whether under protected cropping conditions or in the open;

“holding” means the total area of land whether in one or more parcels including buildings thereon, and/or production units occupied and managed by a farmer, whether owned, taken on lease, rented or otherwise held for the purpose of farming within the state;

“legal person” means a separate legal entity with a Certificate of Incorporation and a Memorandum and Articles of Association or one document constitution;

“lease” means a demise for a term of years absolute in possession. The lease must have 5 years to run from the date of final payment and must be verified or stamped duty paid by the Revenue Commissioners, except in the case of a lease to a spouse. Where a lease expires within five years of the date of issue of such letter of approval, such approval shall not issue until written evidence of an extension of the lease concerned is lodged with the Department;

“the Minister” means the Minister for Agriculture, Food and the Marine;.

“owned lands” means lands held in one of the following categories:

- registered as sole owner, tenant-in-common or joint owner on the Property Registration Authority folio or on the deed of conveyance/indenture memorialised in the Property Registration Authority,
- a deed of transfer/deed of assent stamped where appropriate by the Revenue Commissioners awaiting registration in Property Registration Authority with accompanying dealing number,
- land vested by the Land Commission and awaiting registration in the Property Registration Authority,
- land held with a Life Interest duly registered in the Property Registration Authority;
- a beneficial occupier who, being a family member of the registered owner, is in possession and undisputed occupation of a holding and in receipt of rents and profits for at least 5 years;

“registered partnership” means a partnership which has been registered by the Minister on the Department Register of Farm Partnerships;

“tranche” means a period of time in which an application can be submitted for assessment ;

“valid application” means a fully completed application submitted online and all required supporting documentation.

3. Eligibility

3.1 The Scheme is open to farmers who

- (i) have a minimum of 15 hectares of eligible crops (Annex D) declared under the Basic Payment Scheme or equivalent in the year of application or previous year.
- (ii) have a Department identifier

3.2 Eligibility of applicant where holding is owned/leased by a legal person

An application may be accepted in the name of a legal person provided that legal person satisfies the

eligibility criteria at 3.1. A copy of a company's Companies Registration Office Certificate and Memorandum and Articles of Association or one document constitution must be submitted in support of the application.

3.3 Responsibility of Applicants and/or Agent

Full responsibility for the information contained in the application, payment claim and supporting documentation submitted rests with the applicant concerned. The Department shall not accept any responsibility for errors or omissions contained in applications for grant aid or any required supporting documentation.

Full responsibility for the receipt of applications on the Department's online system by the closing date referred to in 1.4 above rests with the applicant concerned.

It shall be the responsibility of the applicant to familiarise him/herself with the scheme Terms and Conditions, the specifications and any amendments thereof and with the consequences for breaches of the scheme.

The approval or payment of aid under the scheme does not imply acceptance by the Minister of any responsibility as regards the obligations undertaken by the participants.

4. What Investments are Eligible?

4.1 A list of the eligible investments is detailed at Annex B

All Department Structural Specifications and notices relevant to this Scheme can be accessed on the Department of Agriculture, Food and the Marine website at <http://www.agriculture.gov.ie/farmerschemespayments/tams/>

Queries of a technical nature relating to the specifications should be submitted by email to the following email address tams@agriculture.gov.ie. Annex G lists the contact phone numbers for technical queries.

Grant aid will not be paid for (a) second-hand materials or equipment or (b) work carried out by contractors who do not comply with the tax clearance requirements laid down in paragraph 10 of the scheme.

4.2 Planning Permission

Planning permission or a declaration of exemption, accompanied by stamped drawings from the relevant local authority is required for a number of the eligible investments listed in Annex B.

Where planning permission is required the Department will not accept an application as valid unless documentary evidence of a grant of full planning permission, revised planning where required or declaration of exemption for the proposed works issued by the relevant Local Authority accompanies the application. Notification of a decision to grant planning permission will not be sufficient for this purpose.

Where any changes are made to the proposals covered by planning permission or a declaration of exemption from the relevant local authority, then revised planning permission or a declaration of exemption shall be obtained before grant-aid may be paid. Please see section 8.3 for tolerance allowed.

It should be noted that a Grant of Planning Permission or a Certificate of Exemption must be obtained prior to submitting an application under the Scheme otherwise the application will be deemed ineligible and will be rejected.

4.3 Farming activity

Investments shall relate only to the farming activities carried out or which, in the opinion of the Department, are reasonably likely to be carried out on the holding in question. For this purpose, the slaughter of animals, the collection or disposal of fallen animals, the sale or offering for sale of meat or the holding of animals for sale or for offer for sale shall not constitute farming. Investments pertaining to premises used for the slaughter of animals, the collection or disposal of fallen animals, the sale or offering for sale of meat or the holding of animals for sale or for offer for sale shall therefore be ineligible for grant-aid.

5. The Application Process

5.1 Applications submitted online

Applications must be submitted online through agfood.ie. Applicants who wish to apply online or through their agents must first be registered for online services (OLS) with the Department. Instructions for registration can be found online at www.agfood.ie or you can contact agfood online services helpline in the Department's Portlaoise office Local 1890 252 118 or 0761 064424 or email agfood@agriculture.gov.ie. Applicants can submit more than one application per tranche, subject to the minimum investment ceiling.

Where the Department identifier is registered in multiple names, applications submitted quoting the identifier are deemed to be submitted with the consent of all registered owners, e.g. in the following cases:

- Where the Department identifier is registered in more than one name i.e Joint Herd number
- In the case of Partnerships, by all Partners
- In the case of companies, by the Company Directors.

Manual applications forms will not be accepted. Applications which are submitted in hard-copy format, including applications which are submitted by hand shall be rejected by the Department and returned to the applicant as ineligible.

Applicants will not be able to amend applications following submission online. For this reason applicants are advised to ensure that the application is completed fully and accurately prior to submission. Supporting documentation is subject to the conditions laid out in paragraph 5.2.

5.2 Documentation to be submitted as applicable

The following documents must be submitted in support of your application:

- Copies of drawings and farm building layout plan as per paragraph (5.3)
- Farmyard layout plan
- A copy of a company's Companies Registration Office Certificate and Memorandum and Articles of Association or one document constitution
- Grant of full and final planning permission including conditions or declaration of exemption including maps, where applicable
- Copies of drawings on which planning permission or declaration of exemption, including maps was obtained as per 5.3 (a)
- In certain cases an engineer's report (as per paragraph 5.3 of Scheme conditions). This report may be requested before an application is approved under the Scheme.

The following documents must be submitted in support of your claim for payment:-

- Evidence of completion of Farm Safety Code of Practice

- Evidence of ownership of land (copy of folio and maps) in respect of proposed main investments as indicated in Annex B. If registration has not been completed, copy of stamped Deed of Transfer and Property Registration Authority dealing number
- Evidence of leasehold title (copy of valid lease including maps) for each site
- Marriage Certificate in the case of a lease to a spouse
- Receipts and bank statement if requested (8.1)
- Tax Clearance Certificate (10.2)
- Contractors Tax Clearance Certificate. (10.1)
- Quality certificates (Electrical, Concrete, Protection of Steel work, CE certificates, Welding Cert etc).

Applications that do not have **all** the required supporting documentation uploaded at time of submission will be deemed ineligible and will be rejected. Following an administrative check, the applicant will be requested to rectify any deficiencies in the application and/or supporting documentation which were uploaded at the time of submission. Where deficiencies are not rectified within 10 working days of a second reminder, such applications will be rejected. All information requested following this administrative check should be emailed to the Department.

5.3 Submission of drawings and supporting documentation in relation to application

In the case of a structure/building/ fixed equipment for which grant aid is being sought, one or both of the following is required:

*Farmyard layout plan – plan of all the existing and proposed structures- scale of 1:500,
Farm building layout plan – plan of the investment structure/building scale of either 1:100 or 1:200*

- (a) Where full and final planning permission or a declaration of exemption has been obtained, the following supporting documentation shall be lodged with the application for grant aid:

Grant of full and final planning permission and a full set of those drawings (stamped by the Local Authority) on which planning permission or a declaration of exemption was obtained for the structure that grant aid is being sought, the Farmyard layout plan and farm building layout plan is required. The plans/drawings shall be to a specified scale, either 1:100 or 1:200.

The floor plan shall show all significant dimensions of the structure: i.e.: where relevant - the overall internal width and length of the structure.

A simple drawing of the section through each structure shall be submitted, drawn to the same scale as the plan. Where relevant - the height at the eaves and apex shall be given; the dimensions of all sliding doors shall be given; other dimensions are optional on the section drawing.

- (b) For investments not requiring the submission of final planning permission or a declaration of exemption, the following supporting documentation shall be lodged with the application for grant aid:
- (i) Farm building layout plan- The floor plan shall show all significant dimensions of the structure where the investment is proposed: i.e.: the overall internal width and length of the structure; the location of all internal and external agitation/extractions points,. The drawings shall be to a specified scale, either 1:100 or 1:200.
- (ii) A farmyard layout plan indicating where the proposed investment is to be located, to a scale of 1:500

- (c) Fixed Investments not requiring planning permission or detailed drawings; require a farmyard layout plan to a scale of 1:500 showing the position of the proposed investments (structures and fixed equipment).
- (d) An Engineer's report is required if the height of the reinforced concrete wall of the Grain Store is greater than 3 metres.

Note 1: No grant-aid will be paid on any investment that shares a common airspace with a structure that contains an internal agitation/extraction point. All internal agitation/extraction points must be removed prior to payment claim.

Note 2: All dimensions shown on the drawings must be internal and in meters.

Note 3: No drawings are required for applications solely involving the purchase of mobile equipment.

Note 4: The drawings must have sufficient details that all the dimensions in the application can be verified from the drawings.

6. When the applications are received in the Department

6.1 Assessment of scheme applications

Applications for aid will be assessed in accordance with the following criteria in order of priority:

- Age of applicant (priority will be given to younger farmers);
- Size of the holding/enterprise;
- The proposed cost of the project by the applicant as set out in question 5 of the online application form. For this purpose applicants will be given preference where the proposed costs are lower than the Department's Reference Costs;
- Any part of a holding in an Area of Natural Constraint;
- Payment under Farm Safety Scheme.

Copies of the most up-to-date marking sheet used by the Department for this purpose are available on request from On-Farm Investment Schemes Division, Department of Agriculture, Food and the Marine, Johnstown Castle Estate, Co Wexford and are also available on the Department's website at: <http://www.agriculture.gov.ie/farmerschemespayments/tams/>

Applicants agree that the Department may request/access data held externally in relation to their application which are required for the purpose of assessment/verification of their application under this Scheme.

Applications received during periods to be determined by the Minister will be assessed in accordance with the criteria laid down above. Where a valid application does not receive approval in the course of the first assessment or tranche which is carried out by the Minister after the receipt of the valid application, the application will be carried forward to any subsequent assessment(s) or tranche, unless withdrawn by the applicant.

6.2 Conditions relating to approval

The approval of aid may be withdrawn if the applicant fails to abide by the Terms and Conditions of the Scheme or in the event of any material change in the circumstances of the applicant or of the farm business or in any other respect, which would be in conflict with the Terms and Conditions of the Scheme. In such event-

- (i) All or such portion of aid given or to be given, shall be reimbursed or withheld; and
- (ii) No grant-aid will be payable in respect of any works completed to date,

If work has not been completed within the approved timescale, the approval will be automatically

withdrawn.

Request to withdraw a specific item or all investment items approved is allowed before or as part of claim for payment.

If following the issuing of approval under the scheme, there is a change in the control of the holding i.e. change from a natural person to a legal person or from natural person to natural person, approval for this change must be requested in writing from the Department. Grant-aid will not be paid to the new owner until the change in ownership has been approved.

An application will not be accepted or approval may be withdrawn if, in the opinion of the Minister or his officials, it is established that an applicant artificially created the conditions required to obtain grant aid with view to obtaining an advantage contrary to the objectives of the Scheme.

Aid will not be given for works commenced or equipment purchased before written approval has been conveyed to an applicant – see also 8.1. However, the entire application will be rejected, if the value of the investment works commenced or equipment purchased prior to approval is greater than or equal to 50% of the total value of investments applied for (calculations based on lesser of proposed or reference costs. Any payment or deposits made before written approval has issued and any payments made (including post payment cheque) after the lodgment of a payment claim are ineligible and will be rejected from the payment claim and will lead to a reduction and possible penalty.

6.3 Amendment to Reference Cost

If there is an amendment to the reference cost after an applicant submits an application and before approval, an applicant's proposed cost will be automatically adjusted in line with changes to reference cost. For example the reference cost for an investment is €4,000. The applicants proposed cost is €3,800. Following revision of reference cost, the reference cost increase by 5% to €4,200, the applicant's proposed cost for that investment is changed to €3,990, thereby maintaining the differential between proposed and reference cost.

7. Conditions to be in place prior to commencement of work

Only applicants approved for certain investments as outlined in Column 2 Annex B need to inform the Department at least 5 working days before the final fix of steel reinforcement and before the pouring of concrete, by submitting the required notification on the online system. This action is not required for equipment or the majority of investment works.

7.1 Health and Safety

Certain construction dangers may be encountered in the course of completion of investment works under this Scheme. Neither the Minister nor any official of the Department will be in any way liable for any damage, loss or injury to persons, animals or property in the event of any occurrence relating to the development and the applicant shall fully indemnify the Minister or any official of the Department in relation to any such damage, loss or injury howsoever occurring during the development works.

If the work is being undertaken by a contractor, the farmer should ensure that any contractor or sub-contractor understands the risks involved in the development and is prepared to guard against them and further that the contractor or sub-contractor has adequate employers and public liability insurance cover in place in the event of any injury, loss, damage or other mishap occurring. A farmer should obtain a suitable written indemnity from any contractor or sub-contractor in relation to any damage or injury or other loss that might occur during the development works and in this regard seek professional insurance advice from an insurance broker or insurance company.

Applicants are advised of the need to acquaint themselves with the provisions of the Safety, Health and Welfare at Work Act 2005, Safety, Health and Welfare at Work Construction Regulation 2006 and

the regulations made hereunder. A general guide to this Act, prepared by the Health and Safety Authority, is included in Annex F. Copies of the AF 1 form referred to in that Annex are available from the Health and Safety Authority or from the Department's website at: www.agriculture.gov.ie/media/migration/farmingschemesandpayments/farmbuildings/farmbuildingspecifications/pdfversions/Health_Safety_FormAF1.pdf

7.2 Soundness of construction or adequacy for its purpose of investments

The approval or payment of aid under the Scheme does not imply the acceptance by the Department of any responsibility as regards the soundness of construction or adequacy for its purposes of any investment that is the subject of such approval or payment. Neither does approval or payment of aid under the Scheme represent a guarantee by the Department of the quality or suitability for its purposes of any product used in the investment.

7.3 Environmental impact of proposed works

Where the carrying out of works is liable to cause any pollution of water sources or to damage the environment in any way, the applicant must take all reasonable steps to prevent this happening. Grant-aid will not be paid where proposed works cause damage to a structure or area of historical or archaeological importance.

7.4 Legal provisions, consents

All works shall be carried out in accordance with the provisions of all relevant statutes, regulations and Bye-laws, and the onus of obtaining all consents, permissions, etc. including consent to entry on or interference with land, other property or right of any other person or persons rests with the applicant.

8. Completion of Work and Claims for Payment

The claim for payment can only be made online. All works must be completed and claims must be submitted within six months of approval in the case of certain equipment and 12 months in the case of structures and fixed equipment from the date of issue of approval or by a date specified in the letter of approval, whichever is earlier (See Annex B for more details).

In cases where work has commenced but additional time is needed to complete investment work or finalise supporting documentation, an application for an extension can be applied for. The extension will be for a maximum of six months starting from the original completion date. The extension will only be granted for structures and fixed investments where work has commenced. No extension will be granted for applications where only mobile equipment was approved. The application for an extension must be lodged together with documentary evidence to the online system between the start of the eighth month and before the end of the eleventh month following the original date of approval to join the scheme. The applicant must demonstrate that investment work has started by uploading the following supporting evidence:

- photos of work in progress, and
- delivery dockets and/or payment of deposits that are after the approvals date.

The following is the minimum required to be considered as work commenced:

- buildings - stanchions in place;
- mass concrete tanks/structures - reinforced steel in place;
- fixed equipment/milking equipment - copy of deposit or delivery docket.

All supporting documentation must be submitted with the claim for payment. Failure to submit all supporting documentation within the required time frame may result in the nonpayment of an investment or the entire claim for payment.

Payment claims lodged after the completion date will be subject to a 1% reduction of aid for each working day received late up to a maximum of 25 days. Claims received after the 25th working day will result in rejection of the payment claim and zero payment.

Grant aid will not be paid in respect of new equipment or investments unless full ownership thereof has been transferred to the applicant prior to the lodgment of the payment claim. Full ownership is defined as when the applicant has fully paid for the investment. An applicant must indicate the quantity/dimension of the completed investment(s) on the payment claim. Payment will be based on the lesser of the quantity/dimension claimed per investment item, found at inspection or detailed on receipts/invoices. Note also the provisions of 3.3, 4.1, 8.1, 8.2, 10.1, 10.2.

In accordance with EU regulations, all EU scheme payments to farmers can only be made to a bank or building society or credit union accounts held with the State. A copy of the relevant form is available from Direct Credit Section, Department of Agriculture, Food and the Marine, Farnham Street, Cavan or on the Department's website.

8.1 Receipts in respect of work carried out by persons other than the applicant

- All claimed costs are exclusive of VAT and must be claimed in Euro.
- The receipts/invoices submitted must include items relevant to the works that received approval. Cash payments are ineligible unless the payment can be supported by alternative documentary evidence (see below for more details).
- Deposits or payments made prior to date of approval are ineligible and will be rejected (see section 6.2).
- Payments made (including post payment cheques) after the submission of a payment claim are ineligible and will be rejected.
- A Trade-In is allowable as an eligible claimed cost and the value, full description, make, model, dimensions or quantities of the trade-in item must be detailed on the receipt. Trade-ins must be like for like.
- Receipts for approved works and purchases must be provided before the final inspection by the Department's Officer and must be accompanied by completed payment claim. Where items/materials invoiced, delivered or purchased or paid for or works commenced on proposed investment(s) prior to the issue of written approval, grant-aid will not be paid as per 6.2 above.
- All receipts should be original, should be on headed paper and should at least include the name, address and VAT number/Tax Reference Number TRN of the supplier/contractor (if registered). In addition, the receipt must indicate -
 - (a) The name and address of the applicant,
 - (b) The invoice number and date, where applicable,
 - (c) The details of purchases in an itemised form specifically referencing serial number, where applicable,
 - (d) Actual cost of each item excluding VAT,
 - (e) The total VAT paid,
 - (f) The amount of discount, if any.
 - (g) In the case of receipts comprising of both goods and service (supply and fit), there must be a breakdown between the categories.
 - (h) the complete dimension/quantity for each claimed investment
- Alternatively, an original invoice which is (i) marked paid, and (ii) contains the details set out at (a)-(h) above, is also acceptable.
- All claims must be submitted in Euro. Where the invoice/receipt is not denominated in Euro, evidence of the exchange rate used for the purposes of payment must also be provided.
- The receipts/invoices submitted must be in the name of the applicant, or in the case of partnerships a) the partnership name or b) at least one individual in the partnership. Receipts/invoices submitted where the applicant is a company, must be submitted in the name of that company.

- Where receipts are required in respect of eligible investments, such receipts must show the serial number(s) of the equipment concerned.
- The Department reserves the right to request alternative evidence with regard to any invoice/receipt submitted with a payment claim directly from the applicant or from a third party. If required, an applicant must submit proofs of payment that are acceptable to the Department. These proofs will consist of copies of bank statements showing relevant entries and/or copies of the two sides of encashed cheques. Alternatively, online bank statements (only high quality colour printouts with bank logo) with copies of encashed cheques will be acceptable, or if payment is made by direct credit transfer and copies of original bank statement or online bank statement listing payments to the supplier must be submitted. Amounts listed on bank statements must be clearly linked to the relevant item on which grant aid is claimed.

8.2 Own labour or machinery supplied by applicant or family member

In the case of some of the investments as identified in Annex B where some or all of the works are carried out by the applicant or a family member, the hours worked and the date(s) on which they were worked must be set out on the payment claim. Where own machinery is used, the hours worked and the date(s) on which they were worked must be similarly shown on the payment claim together with the hourly rate charged. In all cases, the work must be carried out in full compliance with the Department's technical specifications in order to be eligible for grant-aid. Payment shall only be made by the Department where the hours claimed and rates charged are deemed appropriate and within Department guidelines.

Information on Guidelines is available on the Department's website at:
<http://www.agriculture.gov.ie/farmerschemespayments/tams/>

8.3 Maximum tolerances in the dimensions of Completed Structures

Buildings and structures must be constructed according to the dimensions given in the approval letter, and be sited as shown on the plans presented with the application. However, the following changes are permitted, subject to compliance with the relevant Minimum Specification(s) issued at the date of approval by the Department.

- (a) if for reasons of safety, or for difficulties of construction, it is necessary to re-site the building structure, this may be done without further consultation if the completed structure is offset in any direction by not more than one metre.
- (b) the final dimensions (length or width) of each structure can be decreased.
- (c) The final dimensions (length or width) of each structure can be increased by no more than 1000mm of the dimensions given in the application.

If it is necessary to make changes greater than those permitted under the tolerances listed above applicants should submit with their payment claim, the revised drawings and written approval from the Local Planning Authority for the relevant changes. If a tolerance has been breached and written approval from the Local Planning Authority and revised drawings are not submitted with a payment claim, then a 5% penalty will apply to the relevant structure. In all cases, changes must be approved by the Local Planning Authority prior to approval of payment.

Note: Nothing in this paragraph shall:

- (i) absolve the applicant/agricultural advisor/agricultural consultant/agricultural engineer from the responsibility to obtain revised planning permission where this is relevant; or
- (ii) permit the maximum level of investment eligible for grant-aid set out in the letter of approval for the structures and buildings concerned to be exceeded.

The applicant should only claim the dimension/capacity of the completed structure/investment on the payment claim.

In all cases the maximum grant-aid payable will be based on the lower of the approved/completed/found dimension of the investment(s). A penalty shall be applied if an applicant claims that the dimension or capacity of investment(s) is greater than the dimension or capacity found at inspection, subject to a 3% tolerance. If the over claim of dimension or capacity is greater than 25%, then a 100% penalty will apply to the relevant investment. .

In the case of some of the equipment listed in Annex B below it must bear permanent, indelible and unique serial number(s) in order to be eligible for grant-aid under the Scheme. The use of permanent markers, etc. shall not be acceptable for this purpose. All individual components must be similarly identified. All relevant serial numbers must be shown on the invoice/receipt submitted to the Department.

Materials used in the construction of investment must, where specified, be accompanied by relevant quality certificates. All quality certificates, tax clearance certificates and other relevant documentation must be lodged with the payment claim. A payment claim may be rejected or reduced if required documentation is not lodged within the specified time frame.

Request to withdraw a specific item or all investment items approved is allowed before or as part of claim for payment.

8.4 Scheme conditions with regard to Investments

All structures under the Scheme shall be constructed in full compliance with the relevant Minimum Specification(s) issued at the date of approval by the Department and, in particular, must comply with the Council Directives, especially the provisions of paragraphs 1(b), 2, 4, 5 6, 8 and 9 of Article 3 of Council Directive 2008/120/EC.

(i) Certification of materials used in the construction of developments

Materials used in the construction of developments must, where specified, be accompanied by relevant certificates, e.g. concrete quality certificate, , a structural steel protective coating certificate etc. as specified in the relevant specifications.

All electrical work must comply with National Rules on Electrical Installation, an E.T.C.I. Certificate and a Supplementary Agricultural Certificate will be required.

Every sheet of cladding material used must have an identifiable stamp approved by the Department (Specification S. 102).

All building materials that are covered by a Harmonized Standard under the Construction products regulations shall be CE marked and accompanied by a Declaration of Performance and CE certificate as specified in the relevant Department specification. **All steel frames for buildings shall be CE Certified and accompanied by a Declaration of Performance.** In the case where the steel frames for the buildings are fabricated by the applicant the CE Certificate for the purchase of the material and the welding certificate must be provided.

(ii) Maximum aided investment for ancillary concrete

Concrete equivalent to an 16m wide apron must be provided along the working side of the new structure. The working side is determined to be the long side for single sided houses or the gable end for double-sided houses.

(iii) Conversion of existing structures

Conversion of existing structures is not eligible for grant-aid, except as set out in point (iv) above-

(iv) Rain Water Harvesting

Rain Water Harvesting investments cannot be used for irrigation purposes, they can only be used for washing and spraying.

8.5 Use of investments

The applicant shall be required to use the investment(s) for a minimum of 5 years from the date of issue of the payment in respect of the investment(s) grant-aided. Failure to do so will result in 100% recoupment of grant aid of the relevant investment.

In the case of replacement equipment, the replacement must be of at least a similar capacity or dimension as to that which has been replaced. Proof of purchase of the replacement equipment may be requested.

9. Farm Safety Training Course

It shall be mandatory that all applicants will have completed within the last five years prior to the date of application or the submission of their claim for payment the half day Farm Safety Code of Practice (given by Teagasc or other trained persons) or have completed the FETAC Level 6 Advanced Certificate in Agriculture (Green Cert). In the case of a Registered Farm Partnership or a Company the course must have been completed by the young farmer. In the case of an application from two eligible young farmers in a registered farm partnership only one of the applicants needs to have completed the course. Your claim for payment will not be processed until evidence of completion of the course is provided.

10. Tax requirements

10.1 Contractor's tax clearance requirements

In conformity with the general practice of the Government, the payment of financial aid as provided for in this Scheme is subject to the condition that, where an applicant employs a contractor to carry out some or all of the investment included in this Scheme, such contractor must be tax compliant where the total receipts from that contractor exceed €650.

Evidence of tax compliance must be submitted at the time of lodgment of the completed payment claim, which must be completed in full, i.e. including the declaration in regard to contractors used. Contractors can register their eTC and access code by emailing TAMSIcontractors@agriculture.gov.ie. For contractors not already registered with the Department, a CCS Customer Registration Form (see Annex E) must be completed and submitted to the email address above. Evidence must be provided of tax compliance on a date which shall not precede the date of issue of Department approval to proceed with the investment works concerned. Where such evidence is not provided, the work carried out by the contractor shall be ineligible for grant-aid.

10.2 Applicant's tax clearance

All applicants will be required to submit their eTC reference and access code when applying for payment under TAMS II. Upon receipt of an applicant's tax reference and authorization code for the first time Department's AES staff will verify the tax clearance details on Revenue's website (ROS). Once verified the eTC details will be recorded on the Department's Corporate Customer System (CCS). You will be prevented from submitting your claim for payment unless your eTC details are held by this

Department or submitted as part of your payment claim.

11 Inspection by the Department

11.1 Compliance Inspection

The Department reserves the right to carry out inspections at any time on eligibility for the scheme and on approved works and any supporting documents. In submitting a Tillage Capital Investment Scheme application, applicants agree to permit officials of the Department to carry out on farm inspections with or without prior notice at any reasonable time(s) and without prejudice to public liability. **Every on the spot inspection will be the subject of a report.** Applicants found not to be in compliance with farm waste and farm nutrient storage requirements will be cross reported to the relevant section of the Department, which may result in penalties or sanctions.

11.2 Right of entry

The Department reserves the right to arrange for the inspection at all reasonable times of any land, premises, plant, equipment, livestock and records of participants or applicants for participation in this Scheme. An application for aid or a claim for payment will be rejected if the beneficiary or his representative prevents an on-the-spot check from being carried out, except in cases of force majeure or in exceptional circumstances.

12. Penalties

12.1 Failure to comply with the Scheme's terms and conditions and eligibility criteria will result in an appropriate penalty/sanction. The support claimed shall be refused or withdrawn in full where the eligibility criteria are not complied with.

12.2 Penalties will apply to certain specific breaches of the Scheme and are set out in Annex C. Any outstanding debts due to the Department will be subject to interest charges in accordance with the provisions of SI No.13 of 2006, European Communities (Recovery of Amounts)(Amendment) Regulations 2006. Such debts will be recovered from future payments due if not already refunded in full by the applicant. Interest will be calculated for the period elapsing between the notification of the repayment obligation to the farmer and either repayment or deduction. Penalty amounts may be deducted from future payments due to the beneficiary under other EU funded schemes. Where monetary penalties are not paid or recovered within the period requested, the Department may take whatever action is deemed necessary for their recovery.

12.3 Serious breaches of the scheme terms and conditions may lead to the support being refused or withdrawn in full. Furthermore the beneficiary shall be excluded from the same measure or type of operation for the calendar year of the funding and for the following calendar year.

12.4 Where an applicant is found to have intentionally made a false declaration in respect of any application for grant-aid under this Scheme, including in regard to any payment claim or any accompanying documentation relating thereto, the applicant shall be excluded from receiving support under the same measure or type of operation for the calendar year of the finding and for the following calendar year. (Article 35.640/2014). For this purpose, "measure" has the meaning ascribed to it by Council Regulation (EC) 1305/2013 on support for rural development by the European Agricultural Fund for Rural Development (EAFRD)

12.5 In cases where penalties are applied, applicants will have 10 working days from the date of formal notification of the penalty by the Agricultural Environment and Structures (AES) Division to request a review of that decision, setting out in writing the grounds on which they are requesting a review. The applicant will be notified of the outcome of the review in writing. This initial appeal shall be without prejudice to the right to appeal to the Statutory Agricultural Appeals Office.

13 General Conditions relating to the Scheme

13.1 Publicity

Information in relation to the introduction of TAMS II Schemes and revision of Schemes where required will be published on the Department's website <http://www.agriculture.gov.ie/> under the heading "Press Releases".

The requirements of 2.2 of Annex III of Regulation 808/2014 must also be adhered to in relation to the responsibilities of the beneficiaries in acknowledging support under the European Agricultural Fund for Rural Development where the applicant has a professional website.

Where the total TAMS II grant aid exceeds €50,000, the applicant must place a permanent explanatory plaque, with EU logo (see below) containing information about the project and highlighting the financial support from the Union. The plaque must be a minimum size of 300mm * 200 mm (A4 size), permanently fixed to the grant aided investment and visible to the public - for example the entrance area of a building. Text on the plaque must contain the phrase –' The European Agricultural Fund for Rural Development: Europe investing in rural areas' and containing information about the project. Text must take up at least 25 % of the plaque.



13.2 Information and Data Protection

In accordance with Regulation 1306/2013 of the European Parliament and of the Council, beneficiaries of funding under the European Agricultural Guarantee Fund (EAGF) and the European Agricultural Fund for Rural Development (EAFRD), may have their payments information made public and there is a legal obligation on Member States that these beneficiaries are informed of such.

This publication of payment details is a requirement of EU law and may include information on name, addresses, or part thereof, and the amount received. Data received may be processed by auditing and investigating bodies of the European Union and the Member States for the purpose of safeguarding the Union's financial interests. Data received cannot be used for direct marketing or other purposes and this is stated clearly on the Department's website.

By submitting the application form you are accepting that all information supplied on such application forms, and in supporting documentation, shall be made available across the Department and with other public bodies for the purpose of audits, evaluation purposes, cross compliance controls, controls relating to the legislation underpinning cross compliance, all rural development measures and, as appropriate, in accordance with the requirements of the Freedom of Information Acts.

The rights of individuals in relation to their data are laid down in the Data Protection Acts, 1988 and 2003. Subject to the provisions of the Freedom of Information Act 2014 and the Data Protection Acts 1988 and 2003, all information received in applications forms/supporting documentation, and the processing of same, are treated in the strictest confidence and not disclosed to anyone outside of those directly involved in the processing of same.

13.3 Inheritance Enquiry Unit

The Inheritance Enquiry Unit is available to the family members and the legal representatives of deceased farmers to:

- Identify those schemes in which the deceased person participated and establish whether there are any outstanding payments due to the estate of the deceased.
- Assist the legal representatives in contacting various sections of the Department
- Advise on what legal documents are required
- Make arrangements for the issue of any outstanding payments due to estate of the deceased and for the transfer of Single payment entitlements (if any)

The Unit will act as a single repository for legal documentation submitted by representatives of the deceased thus removing the necessity for forwarding duplicate copies to several sections within the Department

As soon as possible, the legal representative of the estate of a deceased farmer and/or the solicitor acting on behalf of the estate should contact:

Inheritance Enquiry Unit, Department of Agriculture Food and the Marine, Eircom Building,
Knockmay Road, Portlaoise.
Tel: 1890 252 238 or 0761 064428
Fax: 05786 89990
Email: inheritance@agriculture.gov.ie

13.4 Force Majeure or Exceptional Circumstances

Without prejudice to the actual circumstances to be taken into consideration in individual cases the following categories of force majeure may be recognised by the Department so that the partial or full reimbursement of aid received by the beneficiary may not be required:-

- death of the beneficiary;
- long-term professional incapacity of the beneficiary;
- expropriation of all or a large part of the holding if that expropriation could not have been anticipated on the day of lodging the application;
- a severe natural disaster gravely affecting the holding;
- the accidental destruction of livestock buildings on the holding;
- an epizootic or a plant disease affecting part or all of the beneficiary's livestock or crops respectively.

Cases of *force majeure* or exceptional circumstances shall be notified in writing by the beneficiary or his/her agricultural advisor/agricultural consultant/agricultural engineer, together with relevant evidence, to the relevant local AES office of the Department within 15 working days from the date on which the beneficiary, or his/her agricultural advisor/agricultural consultant/agricultural engineer, is in a position to do so.

13.5 Appeals to the Agriculture Appeals Office

Where a decision rejecting or otherwise affecting an applicant's entitlement under the Scheme is taken, the applicant has, by virtue of the Agriculture Appeals Act, 2001, the right to appeal that decision to the Agriculture Appeals Office. The appeal must be made, in writing, within three months of the date of the decision. The appeal must include the facts and contentions upon which the applicant intends to rely together with such documentary evidence that the applicant wishes to submit in support of his/her appeal.

Annex A

Legal Documentation Required from an Applicant

The following evidence of title is required for participation in this Scheme. Only copies of the following documentation, certified as true copies of the originals by an agricultural advisor/agricultural consultant, socio-economic advisor or solicitor, should accompany the application. Unless specifically requested, original documents should not be furnished. All conveyances must be undertaken by a solicitor.

A. Lands Owned

(i) Registered Land (*Land registered in the Property Registration Authority*)

Up-to-date copy Folio/s with File Plan(s) showing the applicant as the registered owner/joint owner/tenant-in-common **or**, where registration has not been completed, a Deed of Transfer or Deed of Assent, stamped where appropriate, transferring the land to the applicant solely, jointly or in common together with Map of the land so transferred, Property Registration Authority Dealing Number and up-to-date copy/s of the parent Folio/s and File Plan/s.

(ii) Unregistered Land (*Deeds registered in the Property Registration Authority*)

The title Deeds to the land, the most recent of which is the stamped Deed of Conveyance or Deed of Assent, stamped where appropriate, conveying the land to the applicant solely, jointly or in common and duly registered in the Property Registration Authority together with Map of the land so conveyed.

(iii) First Registration

Land the subject of an Application for First Registration under Section 49, Land Registration Act, 1964 are not eligible for the purposes of this Scheme unless same is registered prior to making application under the Scheme. Applications for First Registration by way of Transmissions on Death, Compulsory Registration and those based on a full unregistered title are acceptable provided same are certified as such by the Property Registration Authority.

(iv) Land Commission Land

Where the title to land allotted by the Land Commission has not yet been registered in the Property Registration Authority, the following is acceptable evidence of title:-

- a) Letter of confirmation of the allotment to the applicant from the Lands Division of the Department.
- b) Where land was allotted to a previous owner, the applicant shall furnish documentary evidence, Deed of Conveyance/Assent, stamped where appropriate, of beneficial ownership and/or confirmation from Lands Division that the applicant is now the present allottee.

(v) Inheritance

An applicant entitled to benefit from the estate of a deceased person shall provide, in addition to the documents of title of the deceased as per (i),(ii), (iii) and (iv) above, the relevant Grant of Probate/Letters of Administration (with Will annexed or Intestate) and Deed of Assent showing such entitlement together with Map and Property Registration Authority Dealing Number in the case of registered land or Property Registration Authority deed registration in the case of unregistered land.

B. Entailed Estate

Where the applicant holds title by way of a Life Interest, the Settlement, or relevant extract therefrom, shall be furnished with the application.

C. Leases

The term or residue of the Lease shall cover a minimum of five years from the date of final payment and: -

- i. be accompanied by a Map of the lands leased
- ii. state term and operative dates
- iii. state the annual rent
- iv. state the area, location and Folio number/s and Register (registered land)
- v. state area, townland, Barony and County (unregistered land)
- vi. any amendments or extensions to Leases shall be effected by way of a deed of variation or endorsement.

ANNEX B

List of eligible investments

Investment	Sub-Investment	Planning Permission required (see paragraph 4.2)	Detailed Drawings required (5.3)	Farm Yard Sketch (FYP) (5.3)	Nitrates Relevant	Own Labour permitted	Card A- Notice of Commencement of Works (see Paragraph 7)
Replacement of a hinged door/sheeted gate with a new sliding door / roller door on agricultural buildings #							
	Roller Door	No	Yes	FYP	No	Yes	No
	Sliding Door	No	Yes	FYP	No	Yes	No
Retrofitting roof-light with safety cages *							
	Retrofitting Single roof-light with safety cages	No	Yes	FYP	No	Yes	No
	Retrofitting triple roof-light with safety cages	No	Yes	FYP	No	Yes	No
	Retrofitting Double roof-light with safety cages.	No	Yes	FYP	No	Yes	No
Wiring / Rewiring existing agricultural building *							
	Rewiring existing farm building	No	Yes	FYP	No	Yes	No
Yard Lights (min 200W equivalent, either metal halide or LED) #							
	Yard Lights (metal halide or LCD)	No	Yes	FYP	No	Yes	No
Grain Store *							
	Grain Store	Yes	Yes	FYP	No	Yes	Yes
	Under floor Ventilation System	No	Yes	FYP	No	Yes	Yes
	On floor Ventilation System	No	Yes	FYP	No	Yes	No
	Pedestal Ventilation System	No	No	FYP	No	No	No
	Grain store concrete A-segment dividers	No	No	FYP	No	No	No
	Doorway grain retainer – steel	No	No	FYP	No	Yes	No
	Common wall	Yes	Yes	FYP	No	No	No
	Ancillary concrete	Yes	Yes	FYP	No	Yes	No
Rain Water Harvesting *							
	Mass concrete tank for rainwater harvesting	Yes	Yes	FYP	No	Yes	Yes
	Precast concrete tank for rainwater harvesting	Yes	Yes	FYP	No	Yes	No
	Non concrete tanks for rainwater harvesting	Yes	Yes	FYP	No	Yes	No
	Filters designed for flow from up to 200m ² roof area	No	Yes	FYP	No	Yes	No
	Filters designed for flow between 201m ² and 500m ² roof area	No	Yes	FYP	No	Yes	No
	Filters designed for flow from 2500m ² to 3000m ² roof area	No	Yes	FYP	No	Yes	No
	Covered Drains uPVC 150mm	No	Yes	FYP	No	Yes	No

Investment	Sub-Investment	Planning Permission required (see paragraph 4.2)	Detailed Drawings required (5.3)	Farm Yard Sketch (FYP) (5.3)	Nitrates Relevant	Own Labour permitted	Card A- Notice of Commencement of Works (see Paragraph 7)
	Covered Drains uPVC 225mm	No	Yes	FYP	No	Yes	No
	Covered Drains uPVC 150mm under existing concrete	No	Yes	FYP	No	Yes	No
	Covered Drains uPVC 225mm under existing concrete	No	Yes	FYP	No	Yes	No
	Manholes (including cover)	No	Yes	FYP	No	Yes	No
	Round Gutter (including all brackets stop-ends, outlets and fixing)	No	Yes	FYP	No	Yes	No
	Box Gutter (including all brackets stop-ends, outlets and fixing)	No	Yes	FYP	No	Yes	No
	Rain Water Downpipes (including offsets toes and fixing)	No	Yes	FYP	No	Yes	No
	Sumps (including Cover)	No	Yes	FYP	No	Yes	No
	Sump Pump	No	Yes	FYP	No	Yes	No
	UV treatment	No	No	FYP	No	Yes	No
	Chlorination treatment	No	No	FYP	No	Yes	No
	Water meter	No	No	FYP	No	Yes	No
	Header tank to allow quick fill of water into sprayer/bowser	No	Yes	FYP	No	Yes	No
	Mobile water tanker to fit onto existing trailer	No	No	No	No	No	No
	Mobile water tanker	No	No	No	No	No	No
GPS Machinery Control #							
	Tractor steering Control with min 200mm accuracy – new machine	No	No	No	No	No	No
	Tractor Steering Control with min 200mm accuracy – retrofit	No	No	No	No	No	No
	Yield Monitors for Combine	No	No	No	No	No	No
Sprayers #							
	Mounted sprayer with electronic control	No	No	No	No	No	No
	Mounted sprayer with GPS control	No	No	No	No	No	No
	Trailed sprayer with electronic control	No	No	No	No	No	No
	Trailed sprayer with GPS control	No	No	No	No	No	No
	Full GPS section Control for sprayers – retrofit	No	No	No	No	No	No
	Self-propelled sprayer	No	No	No	No	No	No

Investment	Sub-Investment	Planning Permission required (see paragraph 4.2)	Detailed Drawings required (5.3)	Farm Yard Sketch (FYP) (5.3)	Nitrates Relevant	Own Labour permitted	Card A- Notice of Commencement of Works (see Paragraph 7)
Minimum disturbance tillage (PTO driven equipment not permitted) #							
	Disc stubble cultivator – trailed	No	No	No	No	No	No
	Disc stubble cultivator – mounted	No	No	No	No	No	No
	Tine stubble cultivator – trailed	No	No	No	No	No	No
	Tine stubble cultivator – mounted	No	No	No	No	No	No
	Seed broadcaster to mount on cultivator	No	No	No	No	No	No
	Combined tine and disc cultivator – trailed	No	No	No	No	No	No
	Combined tine and disc cultivator – mounted	No	No	No	No	No	No
	Min till tine and disc drill – trailed	No	No	No	No	No	No
	Min till tine and disc drill – mounted	No	No	No	No	No	No
	Min till tine and disc drill – trailed, seed and fertilizer	No	No	No	No	No	No
	Direct drill	No	No	No	No	No	No
	Strip till drill	No	No	No	No	No	No
	Strip till drill – seed and fertilizer	No	No	No	No	No	No
Pesticide reduction #							
	Heavy Cambridge Roller / furrow press	No	No	No	No	No	No
Grain treatment equipment #							
	Grain dryer – Batch – direct heat only	No	No	No	No	No	No
	Grain dryer – Batch – indirect heat only	No	No	No	No	No	No
	Grain dryer – Continuous flow – direct heat only	Yes	Yes	FYP	No	Yes	No
	Grain dryer – Continuous flow – indirect heat only	Yes	Yes	FYP	No	Yes	No
	Grain elevator / augers (not for grain dryers)	No	No	FYP	No	No	No
	Grain mill (roller/crimper)	No	No	No	No	No	No
	Liquid treatment applicator	No	No	No	No	No	No
	Powder treatment applicator	No	No	No	No	No	No
Potato Harvesting #							
	Intake web 1 row	No	No	No	No	No	No
	Main web 1 row	No	No	No	No	No	No
	Intake web 2 row	No	No	No	No	No	No
	Main web 2 row	No	No	No	No	No	No
	Separator segments / dolmens	No	No	No	No	No	No

Investment	Sub-Investment	Planning Permission required (see paragraph 4.2)	Detailed Drawings required (5.3)	Farm Yard Sketch (FYP) (5.3)	Nitrates Relevant	Own Labour permitted	Card A- Notice of Commence ment of Works (see Paragraph 7)
Fertilizer Spreaders #							
	Full GPS Section control for Fertilizer spreader	No	No	No	No	No	No
Wheel Changing Equipment #							
	Wheel changing crate	No	No	No	No	No	No
	Wheel pumping crate – manual pumping	No	No	No	No	No	No
	Wheel pumping crate – fully automatic	No	No	No	No	No	No

Investment * = 12 months from the date of issue of approval to the completion of investment and submission of payment claim.

Investment # = 6 months from the date of issue of approval to the completion of investment and submission of payment claim.

ANNEX C

Schedule of Penalties

Failure to comply with the provisions of S.I. No. 31 of 2014 Good Agriculture Practice for the Protection of Waters and the Animal Welfare and Dairy Hygiene Regulations may result in a cross compliance penalty.

Applicants found not to be in compliance with farm waste and farm nutrient storage requirements, dairy hygiene or animal welfare regulations as a result of an on-farm inspection will be cross reported to the relevant section of the Department, which may result in penalties or sanctions.

Offence	Penalty
False or misleading information in application form, payment claim and/or accompanying documentation	No aid payable or 100% recoupment of grant-aid paid. Exclusion from the scheme for the calendar year of the finding and for the following calendar year.
The use of investments for purposes other than those intended for a period of 5 years after the date of the final payment in respect of the investment grant-aided	100% reduction in grant-aid for relevant investment(s)
Failure to inform the Department at least 5 working days before the final fix of steel reinforcement and before the pouring of concrete	5% reduction in grant aid for relevant investment(s).
Changes to the location of an investment not been submitted with the payment claim.	5% reduction in grant aid for relevant investment(s).
An approval from the Local Planning Authority to the structural change has not been submitted with the payment claim	5% reduction in grant-aid if the tolerances given in paragraph 8.3 are exceeded.
Over-claim of investment(s) dimension/quantities by more than 3%	Subtraction of over-claimed dimension/quantities from dimension/quantities found at inspection to determine dimension/quantities for payment
Over-claim of investment(s) dimension/quantities by more than 25%	100% reduction in grant-aid for relevant investment(s)
Non use of Investment or change in eligibility of the applicants	100% reduction in grant-aid for relevant investment(s)
Over-claim of eligible expenditure by more than 10%	Subtraction of over-claim from eligible amount payable
Investments not in accordance with Department's Specifications (where the deficiency cannot be remedied):	
1. Deficiencies that affect structural integrity, life or safety of the investment.	100% reduction in grant-aid of relevant investment
2. Roof and cladding sheets: not stamped or not in accordance with Specification S.102.	100% reduction in grant-aid of relevant investment
3. Treatment of structural steel not in accordance with Specifications.	10% reduction in grant-aid of relevant investment
4. Deficiencies that do not affect structural integrity, expected life or safety of the investment.	10% reduction in grant-aid of relevant investment

5. Failure to use CE marked and Certified products.	100% reduction in grant-aid of relevant investment												
6. Structural steel frame not manufactured to IS EN 1090, CE marked and certified.	100% reduction in grant-aid of relevant investment												
Investments not in accordance with Department's Specifications, where the deficiency can be remedied													
a) Deficiency found at first pre-payment inspection	10% reduction in grant-aid for relevant investment(s)												
b) Deficiency found at second pre-payment inspection	100% reduction in grant-aid for relevant investment(s)												
Failure to comply with publicity requirements as set out in Paragraph 12.1	May attract a 1% reduction.												
Investment work commenced or equipment purchased prior to approval (calculations based on lesser of proposed or reference costs)													
- less than or equal to 20% of the value of investments applied for,	Rejection of relevant cost incurred / spent before approval												
- greater than 20% and less than 50% of the value of investments applied for,	Rejection of relevant investments												
- greater than or equal to 50% of the value of investments applied for	Rejection of entire application												
Late submission of payment claim													
Claim submitted 1 to 25 working days late	1 % reduction in grant-aid per day												
Claim submitted 26 working days or more late	100% reduction in grant-aid												
Non submission of required supporting documents within specified timeframe	100% reduction in grant-aid for relevant investment(s)												
Dissolution of a registered farm partnership following payment of grant-aid.													
Investment ceiling reduced to €80,000:	Recoupment of any grant-aid paid in excess of €80,000												
The rate of recoupment will decrease by 20% for each year the partnership is in place following payment of the grant-aid.	<table> <thead> <tr> <th>Year</th> <th>rate of recoupment</th> </tr> </thead> <tbody> <tr> <td>0-1</td> <td>100%</td> </tr> <tr> <td>1-2</td> <td>80%</td> </tr> <tr> <td>2-3</td> <td>60%</td> </tr> <tr> <td>3-4</td> <td>40%</td> </tr> <tr> <td>4-5</td> <td>20%</td> </tr> </tbody> </table>	Year	rate of recoupment	0-1	100%	1-2	80%	2-3	60%	3-4	40%	4-5	20%
Year	rate of recoupment												
0-1	100%												
1-2	80%												
2-3	60%												
3-4	40%												
4-5	20%												

ANNEX D

Eligible Crops

Barley - Spring	Hemp	Peas
Barley - Winter	Linseed	Quinoa
Beans - Spring	Lupins	Rye
Beans - Winter	Maincrop Potatoes	Seed Potatoes
Camelina	Millet	Vetch
Early Potatoes	Oats - Spring	Wheat - Spring
Grass Year 1	Oats - Winter	Wheat - Winter
Grass Year 2	Oilseed Rape - Spring	
Grass Year 3	Oilseed Rape - Winter	

ANNEX E

CCS CUSTOMER REGISTRATION FORM – COMPANY

(CCS CR/CY)

TO BE COMPLETED BY THE CUSTOMER

*VAT No:	And/Or *COMPANY IDENTIFIER:
*COMPANY NAME:	
TRADING NAME:	
*NATIONALITY:	*LANGUAGE:
EMPLOYER NO:	CONTACT NAME:
*POSTAL ADDRESS:	BUSINESS ADDRESS (if different)
<small>*This address will appear on all Department correspondence</small>	
Eircode: <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/>	Eircode: <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/>
Telephone No:	Fax No:
Mobile No:	Email Address:
If you are agreeable to have remittance advices and other correspondence issued to this email address please tick <input type="checkbox"/>	
TAX CLEARANCE DETAILS:	<i>(Access Code and TRN required for eTC)</i>
If your business is liable for Professional Services it is subject to Withholding Tax . If your business relates to either the Construction, Forestry or Meat Processing Industries payments are subject to Relevant Contracts Tax .	
Please tick the relevant box below. Withholding Tax <input type="checkbox"/> Relevant Contract Tax <input type="checkbox"/>	
CURRENT BUSINESS ID OR ROLE WITH DEPARTMENT:	
Signature:	
Date:	
<i>*Any field denoted by an asterisk is mandatory and must be completed</i>	
This form was issued by _____ Division and must be completed fully and returned to this Division. NOTE: Please submit bank details if you intend to receive payments from Department Agriculture, Food and the Marine.	

**CCS CUSTOMER REGISTRATION FORM – INDIVIDUAL
(CCS CR/IL)**

TO BE COMPLETED BY THE CUSTOMER

*PPS No:	And/Or *VAT No:	Or EMPLOYER No:
*TITLE:	*FORENAME:	*SURNAME:
SUFFIX:	*GENDER	
Name Known by: (if different to forename above)	Mothers Birth Surname:	
*DATE OF BIRTH:	BIRTH CERT PRESENTED: YES/NO	
*NATIONALITY:	*LANGUAGE:	
STATUS (FOR STATISTICAL PURPOSES):	FULL TIME FARMER <input type="checkbox"/>	PART TIME FARMER
<input type="checkbox"/> NON FARMER <input type="checkbox"/>		
*POSTAL ADDRESS:	BUSINESS ADDRESS (if different)	
*This address will appear on all Department correspondence		
Eircode: <input type="text"/>	Eircode: <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/>	
Telephone No:	Fax No:	
Mobile No:	Email Address:	
TAX CLEARANCE DETAILS: required for eTC	(Access Code and TRN	
IS THIS INDIVIDUAL LIABLE FOR :	(TICK IF APPLICABLE)	Withholding Tax <input type="checkbox"/>
Relevant Contract Tax <input type="checkbox"/>		
CURRENT BUSINESS ID OR ROLE WITH DEPARTMENT:		
Signature:		
Date:		
<i>*Any field denoted by an asterisk is mandatory and must be completed</i>		
This form was issued by _____ Division and must be completed fully and returned to this Line Division. Please attach bank details if you intend to receive payments from Department of Agriculture, Food and the Marine.		

ANNEX F



This guidance explains in practical terms what you must do if you are a Client commissioning construction work in order to fulfil your legal duties.

1. WHAT IS A CLIENT?

A 'Client' is any person who commissions or procures the carrying out of a construction project. A **Project** includes the preparation design, planning and the construction activities. '**Construction**' is broadly defined and includes; maintenance of a investment, repair, redecoration, fitting out, alteration, structural cleaning as well as civil engineering and engineering construction work.

2. Am I a Client?

Examples of Clients include:

- A pub owner who engages a contractor to carry out repair or maintenance work to their premises
- A farmer who builds a cattle shed or a milking parlour
- Any person building a house or having construction work carried out on their house
- Any person extending a factory, supermarket or other building
- Any person who engages a contractor to commission, decommission, dismantle or repair building services (mechanical, electrical etc.) which are normally fixed to a investment.

What Regulations apply to me?

The duties of the Client come from the Safety, Health and Welfare at Work (Construction) Regulations 2013. There are also duties for construction work under Section 17 of the Safety, Health and Welfare at Work Act 2005.

3. What must I do as a Client?

1. Appoint, in writing, a competent Project Supervisor for the Design Process (PSDP) before design work starts
2. Appoint, in writing, a competent Project Supervisor for the Construction Stage (PSCS) before construction begins
3. Be satisfied that each designer, contractor and project supervisor appointed is competent to carry out the work and has the adequate resources to complete it in a safe manner
4. Co-operate with the Project Supervisor and supply necessary information
5. Retain and make available the Safety File for the completed investment
6. Provide a copy of the safety and health plan prepared by the PSDP to every person tendering for the project. In the case of a project on a person's own domestic dwelling it is sufficient to just provide the safety and health plan to the PSCS once appointed.

7. Notify the Authority of the appointment of the PSDP where construction is scheduled to last more than 500 person days or 30 working days (see form AF1)

8. Allow a reasonable amount of time for the safe completion of the project

4. When must I appoint Project Supervisors?

You must appoint in writing a competent Project Supervisors for the Design Process (PSDP) before design work starts and a competent Project Supervisor for the Construction Stage (PSCS) before construction work starts, in order to co-ordinate the design and construction. They must acknowledge in writing that they accept the appointment. There can only be one PSDP and PSCS for one project at a given time.

You do not have to appoint Project Supervisors if:

- there is only one contractor involved and;
- the project does not last longer than 30 days or 500 person days and ;
- the work does not involve a *particular risk*

Examples of a particular risk includes : Working in deep trenches and excavations, falling from a height where there is an aggravated risk of injury, use of chemical or biological substances, including work involving asbestos, work with ionizing radiation (usually x-ray examination of structural joints etc.), work near high voltage power lines, work over or near water, work in confined, unventilated spaces, work carried out by drivers using an air supply system, work in a compressed air atmosphere, work involving the assembly or dismantling of heavy prefabricated components.

5. Who can act as Project Supervisor and how do I know if they are competent?

When making the appointments of Project Supervisors, you must satisfy yourself that those appointed are competent to carry out the duties under the Regulations.

You as a Client will need to make reasonable enquires to check that the person or company to be appointed as the PSDP or PSCS is able to fulfil the responsibilities of the position. A designer or a contractor may be appointed so long as they are competent. The extent of these enquiries will depend on the scale, complexity, the hazards of the project and any particular risks and may include, but not limited to, enquiring about the following:

- Membership of professional bodies;
- Knowledge of design and construction, particularly in relation to the nature of the project;
- Safety and Health qualifications, training (e.g. degree, diploma, certificate, continual professional development);
- Safety and Health experience on similar projects. (e.g. knowledge of preparing a Safety File).
- Sufficient staff with qualifications, training and experience, both within the company and from other sources, relevant to the project;
- Evidence of a functioning safety management system.
- Evidence of Regulatory Compliance.

6. What must the Project Supervisors do?

The Project Supervisors Design Process must:

- Communicate necessary control measures, design assumptions, or remaining risks to the PSCS so they can be dealt with in the Safety and Health Plan;
- Ensure that the work of designers is co-ordinated to ensure safety;
- Organise co-operation between designers;

- Prepare a written safety and health plan for any project where construction will take more than 500 person days or 30 working days or there is a Particular Risk and deliver it to the client prior to tender;.
- Prepare a safety file for the completed investment and give it to the client;
- The PSDP may issue directions to designers or contractors or others;
- Notify the Authority and client of non-compliance with any written directions issued.

The Project Supervisor Construction Stage must:

- Co-ordinate the implementation of the construction regulations by contractors;
- Organise co-operation between contractors and the provision of information;
- Co-ordinate the reporting of accidents to the Authority;
- Notify the Authority before construction commences where construction is scheduled to last more than 500 person days or 30 working days;
- Provide information to the site safety representative;
- Co-ordinate the checking of safe working procedures;
- Co-ordinate measures to restrict unauthorised entry on to the site;
- Co-ordinate the provision and maintenance of welfare facilities;
- Co-ordinate arrangements to ensure that craft, general construction workers, and security workers have a Safety Awareness card, e.g. Safe Pass and a Construction Skills card where required;
- Co-ordinate the appointment of a site safety representative
- Appoint a safety adviser where there are more than 100 on site;
- Provide all necessary safety file information to the PSDP;
- Monitor the compliance of contractors and others and take corrective action where necessary;
- The PSCS may issue directions to designers or contractors;
- Notify the Authority and the client of non-compliance with any written directions issued.

7. What must I do as a Client with the Safety and Health Plan?

The client must make sure that every person being considered or tendering for the role of Project Supervisor for the Construction Stage gets a copy of the safety and health plan. Its purpose is to “flag-up”, at an early stage, any safety and health issues specific to that project. In the case of a project on a person’s own domestic dwelling it is sufficient to just provide the safety and health plan to the PSCS once appointed.

8. What is the Safety File?

The Safety File is a key document intended for the safety of end users of the investment or those who will extend or maintain the investment in future. The PSDP must prepare and pass the Safety File to the Client at completion, you as the Client must keep the Safety File and make it available when required e.g. to subsequent designers or contractors engaged in maintenance or renovation of the investment, or pass it on to any new owner of the built investment.

If you as a client sell or otherwise dispose of your interest in the investment, then you must pass on the Safety File to the new owner. Where a Client disposes of his or her interest in part of a investment or development then you must pass on the relevant section of the Safety File for the relevant part. This might happen in the case of the selling of an office floor of a building, or the selling of a house or a number of houses in a new estate. The person receiving the Safety File must keep it available for inspection.

Where can I get more information?

Further information including the Guidelines to the Safety Health and Welfare at Work (Construction) Regulations are available at www.hsa.ie

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ANNEX G

Contact Details

Queries of a technical nature relating to the specifications should be submitted by email to the following email address tams@agriculture.gov.ie.

A helpline number [0761 064452](tel:0761064452) is available between 10.00 am to 12.30 pm and 2.00 pm to 4.30 pm Monday to Friday excluding public holidays.

Contractors can register their eTC and access code by emailing TAMSIIcontractors@agriculture.gov.ie.