



STATUTORY INSTRUMENTS.

S.I. No. 273 of 2017



REGISTRATION OF FARM PARTNERSHIPS AND SUCCESSION
FARM PARTNERSHIPS REGULATIONS 2017.

REGISTRATION OF FARM PARTNERSHIPS AND SUCCESSION
FARM PARTNERSHIPS REGULATIONS 2017.

I, MICHAEL CREED, Minister for Agriculture, Food and the Marine, in exercise of the powers conferred on me by subsection (4A) (as inserted by section 20(1)(h) of the Finance Act 2013 (No. 8 of 2013)) of section 667C and subsection (7) (as inserted by section 19(1)(f) of the Finance Act 2015 (No. 52 of 2015)) of section 667D of the Taxes Consolidation Act 1997 (No. 39 of 1997) having consulted with and with the approval of the Minister for Finance, hereby make the following regulations:

Citation

1. These Regulations may be cited as the Registration of Farm Partnerships and Succession Farm Partnerships Regulations 2017.

Registered farm partnerships

2. (1) The register of registered farm partnerships established under Regulation 3 of the Registration of Farm Partnerships Regulations 2015 (S.I. No. 247 of 2015) shall continue in existence and be maintained by the Minister as if that register was established under these Regulations, notwithstanding the revocation of the Registration of Farm Partnerships Regulations 2015 in Regulation 8.

(2) The register continued under paragraph (1) shall be known in these Regulations as the register of farm partnerships.

(3) The Minister may publish the register of farm partnerships in a manner he or she considers appropriate.

Application process for entry on to the register of farm partnerships

3. (1) The primary participant in a farm partnership shall-

- (a) apply in writing to the Minister, on a form provided by the Minister for that purpose for entry on to the register of farm partnerships,
- (b) provide a copy of the partnership agreement showing that the provisions of section 667C(1A)(b) of the Taxes Consolidation Act 1997 are satisfied,
- (c) where section 667C(1A)(b)(v)(II) of the Taxes Consolidation Act 1997 applies, provide confirmation that the relevant partner holds an agricultural qualification listed in the Schedule or a qualification determined by Teagasc as being of equivalent to those listed in the Schedule,

*Notice of the making of this Statutory Instrument was published in
"Iris Oifigiúil" of 30th June, 2017.*

- (d) confirm that farm land being used by the partnership is not more than 75 kilometres from any other farm land used by the partnership, and
- (e) provide any further information or material that the Minister may reasonably require for the purposes of registration.

Period of registration

4. The Minister shall grant registration for a period of 5 years and shall issue a certification of registration and a unique identifier to the partnership.

Registered Succession Farm Partnerships

5. (1) The Minister shall establish and maintain a register of Registered Succession Farm Partnerships in accordance with section 667D of the Taxes Consolidation Act 1997.

(2) The register established under paragraph (1) shall be known as the Register of Succession Farm Partnerships.

(3) The Minister may publish the register of Registered Succession Farm Partnerships in a manner that he or she considers appropriate.

Application process for entry on to the Register of Succession Farm Partnerships

6. (1) The primary participant in a registered farm partnership shall-

- (a) apply in writing to the Minister, on a form provided by the Minister for that purpose, for entry on to the Register of Succession Farm Partnerships,
- (b) provide a copy of a legally binding succession agreement showing compliance with section 667D(2)(d) and(e) of the Taxes Consolidation Act 1997,
- (c) provide a copy of the business plan referred to in section 667D(2)(c), and
- (d) provide any further information or material that the Minister may reasonably require for the purposes of registration.

Period of registration

7. The Minister shall grant registration for the period set out in the succession agreement and shall issue a certification of registration and place an identifier on the register of farm partnerships.

Revocation

8. The Registration of Farm Partnerships Regulations 2015 (S.I. No. 247 of 2015) is revoked.

SCHEDULE*Regulation 3***Agricultural Qualification**

Qualifications awarded by the Further Education and Training Awards Council (FETAC)/QQI

- 1
 - 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 Specific Purpose Certificate in Farm Administration

Qualifications awarded by the Higher Education and Training Awards Council (HETAC)/QQI:

- 2
 - 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.

Qualifications awarded by other third-level institutions:

- 3
 - a) Bachelor of Agricultural Science as awarded by University College Dublin;
 - b) Bachelor of Veterinary Medicine awarded by University College Dublin;
 - c) Bachelor of Science in Equine Science awarded by the University of Limerick;
 - d) Diploma in Equine Science awarded by the University of Limerick.
 - e) Bachelor of Science (Honours) in Agriculture awarded by the Dundalk Institute of Technology.



GIVEN under my Official Seal,
30 May 2017.

MICHAEL CREED,
Minister for Agriculture, Food and the Marine.

EXPLANATORY NOTE

(This note is not part of the Instrument and does not purport to be a legal interpretation.)

This statutory Instrument outlines the rules and conditions of entry onto the Minister for Agriculture's Register of Farm Partnerships and the Register of Succession Farm Partnerships.

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