Acceleration of Wear and Tear Allowances for Farm Safety Equipment Scheme Terms and Conditions

relating to the application for, and the issue of, Acceleration of Wear and Tear Allowance Certificates for Farm Safety Equipment.

1) Definitions used in this document

The following definitions and meanings shall apply to this scheme:

“Certificate” means Acceleration of Wear and Tear Allowance Certificates for Farm Safety Equipment.

“Department” means Department of Agriculture, Food and the Marine.

“Eligible person” means a person carrying on farming, the profits or gains of which are chargeable to tax in accordance with section 655 of the Taxes Consolidation Act 1997.

“Farming” means farming farm land, that is, land in the State wholly or mainly occupied for the purposes of husbandry, other than market garden land.

“Farm vehicle” means an agricultural tractor, agricultural self-propelled machine, all-terrain vehicle or utility terrain vehicle;


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

“Qualifying equipment” means equipment of a type specified in column 1 of table 1 meeting the description specified in column (2) of that table opposite the reference to that equipment type in column (1) thereof.

“Qualifying expenditure”, in relation to an item of qualifying equipment, means the amount which, in the reasonable opinion of the Minister, is an appropriate purchase price.

“SME” has the same meaning as it has in Commission Regulation (EU) No 702/2014 of 25 June 2014. The main factors determine if a business is an SME can be found at: https://ec.europa.eu/growth/tools-databases/kets-tools/glossary/sme

2) Introduction:

a. These Acceleration of Wear and Tear Allowances for Farm Safety Equipment Scheme Terms and Conditions are introduced in accordance with the provisions of Article 14 of the Agriculture Block Exemption Regulation (ABER) EU Regulation 2022/2472. To note, a review of the Agricultural Block Exemption Regulation is currently in progress and any relevant amendments to its provisions will apply to this scheme.

b. These Terms and Conditions do not purport to give a legal interpretation of Section 285D Taxes Consolidation Act 1997 (TCA), as inserted by Section 17 of the Finance Act 2020.
c. The issuing of a Certificate does not give an automatic entitlement to relief under that section. It is the individual’s responsibility to familiarise him or herself with the broader criteria that must be met in order to avail of acceleration of wear and tear allowances for farm safety equipment (Accelerated Capital Allowances) on qualifying equipment. Claimants are strongly encouraged to seek the advice of a specialist tax expert before claiming the relief.

d. The Department cannot provide definitive advice regarding an individual’s eligibility for the relief other than certifying that certain transactions undertaken qualify as qualifying equipment.

e. Section 285D Taxes Consolidation Act 1997, as inserted by Section 17 of the Finance Act 2020 introduced provision for accelerated wear and tear allowances for farm safety equipment in certain instances. These Terms and Conditions, issued under the provisions of Section 285D TCA, are for the purposes of regulating the manner in which applications for Acceleration of Wear and Tear Allowance Certificates for Farm Safety Equipment are to be made to the Department of Agriculture, Food and the Marine, and the conditions necessary for the issue of such Certificates by the Department.

f. To be eligible to claim the accelerated wear and tear allowance, the qualifying equipment purchase must occur between 1 January 2021 and 31 December 2026 subject to condition h. below.

g. The qualifying equipment is listed in table 1, at the end of this document. Where there is a purchase of qualifying equipment within the relevant time frame that satisfy the Acceleration of Wear and Tear Allowances for Farm safety equipment scheme, then, for any chargeable period a wear and tear allowance may be made under section 284 in respect of any qualifying expenditure specified in that qualifying certificate, subsection (2) of that section shall apply as if the reference in paragraph (ad) of that subsection to 12.5 per cent were a reference to 50 per cent.

h. In line with the allocated budget for the scheme, the Department will issue Certificates to a total maximum value of €1,000,000 in each calendar year.

3) What is an Acceleration of Wear and Tear Allowance Certificate for Farm Safety Equipment?

a. An Acceleration of Wear and Tear Allowance Certificate for Farm Safety Equipment is a certificate issued by the Department of Agriculture, Food and the Marine to the farmer who has purchased qualifying equipment listed in table 1. It identifies the investments purchased and it certifies that the Department of Agriculture, Food and the Marine is satisfied, on the basis of information available at the time of application, that the items purchased are qualifying equipment and the maximum amount of investment that the Accelerated Wear and Tear Allowance may be claimed on.

b. The Department of Agriculture, Food and the Marine cannot provide definitive advice regarding an individual’s eligibility for the relief other than certifying
that certain investments undertaken meet the requirements of qualifying equipment and the maximum eligible expenditure permitted to be claimed.

c. This accelerated wear and tear allowance is available only in respect of investments undertaken between 1st January 2021 and 31st December 2026.

4) **Who is eligible to apply?**

The Scheme is open to individuals or SMEs that are eligible persons who undertake farming and who purchase qualifying equipment in the period 1st January 2021 to 31st December 2026.

5) **What is Qualifying Equipment for the purposes of Acceleration of wear and tear allowances for farm safety equipment scheme?**

a) Qualifying equipment means equipment of a type specified in column 1 of table 1 meeting the description specified in column (2) of that table opposite the reference to that equipment type in column (1) thereof. Any equipment that is covered by grant-aid under another Department Scheme, even if it meets the description set out in table 1 is deemed not to be qualifying equipment.

b) To be eligible to claim the accelerated wear and tear allowance, the qualifying equipment purchase must occur between 1 January 2021 and 31 December 2026, and the qualifying expenditure incurred must be within the Department’s annual budget ceiling for the Scheme of €1,000,000 (being the aggregate qualifying expenditure in respect of which the Department may issue qualifying certificates) for the year in which the application is received.

c) Modifications to controls of equipment that are covered by any other scheme shall not be eligible even if it meets the requirements set out in table 1.

d) Qualifying equipment is either preventative in nature or for the adaptation of a farm vehicle or machinery. The descriptive information required to be supplied when applying depends upon which category of equipment the investment falls under.

6) **What is the procedure for obtaining a Certificate?**

a) The farmer seeking a Certificate shall submit the documentation referred to in section 7 to the Department. The documentation, along with the completed application form shall be submitted by email to the designated email address acafarmsafetyequipment@agriculture.gov.ie. Applications submitted to any other email address or in any other form shall be deemed ineligible. An acknowledgement email will be sent to the applicant by the Department.

b) Applications for certificates may only be made once the qualifying equipment has been purchased.

c) Applications for certificates should be made as soon as is reasonably possible following the purchase of qualifying equipment and no later than 31st December 2026. Late applications cannot be accepted.

d) On the basis of information supplied in the application form and supporting documentation submitted the Minister will consider the application and whether the
equipment purchased meets the definition of qualifying equipment as set out in section 5 and table 1 of these Terms and Conditions and if the purchase price is reasonable for the works completed.

e) Where the equipment purchased is deemed to be qualifying equipment and the purchase price is deemed appropriate, a Certificate shall issue subject to section 8. The certificate will be emailed to the email address given on the application form.

f) If the Minister determines that the equipment acquired is not qualifying equipment or the price is not reasonable a certificate shall not issue and the Minister will give reasons in writing.

g) Incomplete applications will not be considered and will be returned to the applicant.

h) All correspondence in relation to the application for a certificate shall be undertaken electronically. Correspondence will be undertaken using the designated email address provided on the application form.

7) What documentation is required by the Department in support of an application for a Certificate?

1) In order to consider whether a Certificate should be issued, the Department will require the following:

   a) An application form (FSACA.1) completed by the applicant;
   
   b) Scanned copies of receipts for qualifying equipment must be provided with the application for a certificate. All receipts should be on headed paper and should at least include the name, address and VAT number/Tax Reference Number (TRN) of the supplier (if registered). In addition, the receipt must indicate-
      
      i) The name and address of the applicant (see 2 below),
      
      ii) The invoice number and date, where applicable
      
      iii) The details of qualifying equipment purchased in an itemised form, see (3) and (4) below,

      iv) Actual cost of each item excluding VAT (see points (5) and (6) below),

      v) The total VAT paid (if no VAT paid, this must be stated on receipt),

      vi) The amount of discount, if any.

      vii) The date the receipt was paid.

2) The receipts/invoices submitted must be in the name of the applicant, or in the case of Registered Farm Partnerships or Joint Ventures a) the partnership name or b) at least one individual in the Registered Farm Partnership or Joint Venture. Receipts/invoices submitted where the applicant is a company, must be submitted in the name of that company.

3) For the preventative measures, the receipt must detail the make, model and serial number of the investment.
4) For adaptation measures, the receipt must give details of the machine (both make and model) adapted and the adaptation(s) undertaken, for example New Holland.T4, lift fitted, modified controls for hand control of brakes and clutch.

5) Payments made (including post payment cheques) after the submission of an application for a certificate are ineligible and will be rejected.

6) All receipts supporting applications for certificates 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.

7) Alternatively, a scanned copy of an invoice which is (a) marked paid, and (b) contains the details set out at (i)-(vii) above, is also acceptable.

8) The Department reserves the right to request alternative evidence with regard to any invoice/receipt submitted with an application for a certificate from the applicant or from a third party.

9) The Department reserves the right to seek any additional supporting information that the Minister may consider necessary and appropriate in the processing of an application for a certificate.

Originals of all receipts must be retained as they may be sought by the Revenue Commissioners when submitting a claim for the Accelerated Wear and Tear Allowance.

8) **Calculation of Qualifying expenditure to be included on the Certificate**

   a) The Qualifying expenditure will be limited by an overall annual ceiling of €1,000,000, excluding VAT, per annum of investment across all applicants applying for a Certificate. Where the ceiling is reached no further certificates will be issued in respect of applications received in the relevant year.

   b) The annual ceiling will be applied in order of application for certificate.

   c) The aggregate amount of relief granted to an applicant under this scheme shall not exceed €100,000.

   d) A maximum aid intensity of 10% applies per item.

9) **Withdrawal of Certificate for Qualifying Farm Safety Equipment.**

   The Department may by notice in writing, withdraw any Certificate already issued. The reason for withdrawal of a Certificate will be stated.

10) **Review of terms and conditions**

   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).

11) **Right to Appeal.**

   a) An applicant has the right to appeal a decision within 21 days where he/she is refused a Certificate or where such a certificate already issued is withdrawn or if the qualifying expenditure is different to that claimed.
b) The appeal will be decided on by an appeals officer who has been appointed by the Minister in accordance with section 667F of the Taxes Consolidation Act 1997, as amended. 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.

c) A notice of appeal shall be accompanied by such fee as may be determined by the Minister from time to time and published in such manner as the Minister considers appropriate, including on the internet.

12) General Data Protection Notice

Part A - Information applicable to all Department of Agriculture, Food and the Marine customers:

1. The Department of Agriculture, Food and the Marine (DAFM) is fully committed to keeping all personal data submitted by its customers, fully safe and secure during administrative processes. All necessary technical measures have been put in place to ensure the safety and security of the systems which hold this data. Department staff are also considered as customers of the Department from a Data Protection perspective and may exercise their data protection rights in the same way.

2. Transparency and openness in the use of personal data held is important to the Department and therefore we aim to fully inform all our customers about the purpose(s) for which their data will be used and why, where it may be shared elsewhere and why and how long their data may be held by the Department. Information on the rights of the customers will also be provided.

3. The current legislation for Data Protection in Ireland is the Data Protection Act 1988 as amended by the 2003 Data Protection Act, The Data Protection Act 2018 and The General Data Protection Regulations (EU 2016/679) which came into effect on 25 May 2018. (It should be noted that the 1988 Data Protection Act as amended in 2003 will likely be repealed in full, in due course).

4. Under Data Protection Legislation, The Department of Agriculture, Food and the Marine, as a data controller is responsible for the collection and processing of all personal data under its administration.

5. The Data Protection Officer can be contacted as follows: Email: dataprotectionofficer@agriculture.gov.ie

6. Personal data processed by the Department will only be used for the specific purpose(s) as outlined when the data is collected, or in later communications, and will only be used in accordance with the Data Protection legislation in force.

7. Rights of the individual in relation to personal data held by the Department:

When you, as a customer, provide personal data to the Department you have certain rights available to you in relation to that data. However, it should be noted that not all rights listed shall be applicable in every circumstance. These rights are outlined below and can be exercised by contacting the Data Protection Officer, as detailed above, indicating which right(s) you wish to exercise:
Our customers have the following rights:

- access to their data
- rectification of their data
- erasure of their data
- right to lodge a complaint with the Supervisory Authority
- restriction of processing
- data portability
- objection to processing
- withdraw consent if they previously gave it in relation to processing of their personal data
- relating to automated decision making, including profiling.

Part B – Information specific to the personal data being collected

The following data is specific information in relation to the personal data processed for the submission of an application under the Acceleration of Wear and Tear Allowances for Farm Safety Equipment Scheme.

8. Specified purpose:

The personal data sought from you, the applicant, is required for the purpose of making an application under Acceleration of Wear and Tear Allowances for Farm Safety Equipment Scheme and the issuing of an Accelerated Wear and Tear Allowance Certificate for Farm Safety equipment. Failure to provide all the personal data required to facilitate the processing of the application and contract, under the scheme will result in the Department being unable to further process the application.

9. Legal basis:

The Acceleration of Wear and Tear Allowances for Farm Safety Equipment Scheme is implemented pursuant to Section 285D of the Taxes Consolidation Act 1997 as inserted by Section 17 of the Finance Act 2020.

10. Recipients:

Information provided as part of the Acceleration of Wear and Tear Allowances for Farm Safety Equipment Scheme application will be shared, with other divisions within the Department, for the purposes of processing other related scheme applications in a timely and efficient manner. The information will be shared with the Revenue Commissioners so that they may verify the authenticity of claims for Accelerated Wear and Tear Allowance Certificates for Safety Equipment in accordance with Section 285D of the Taxes Consolidation Act 1997 as inserted by Section 17 of the Finance Act 2020.

Personal data may be used for statistical, research and analysis purposes in some circumstances, but will only be done so in compliance with the Data Protection legislation in force. Data used for such purposes will be pseudonymised (masked) or
The data is retained for 7 years. The data collected for this purpose will be held by the Department only as long as there is a business need to do so in line with the purpose(s) for which it was collected. After this time it will be marked for destruction and will be destroyed in line with internal guidelines or guidelines for destruction received from the National Archives Office or associated permissions received from.

13. Data provision being statutory or contractual obligation:

The data provided for this purpose is being requested under the requirements of the Section 285D of the Taxes Consolidation Act 1997, as inserted by Section 17 of the Finance Act 2020 and if the customer chooses not to provide this information their application for Accelerated Wear and Tear Allowance Certificates for Safety Equipment cannot proceed.

14. Automated Decision Making:

Personal data provided in the submission of an application under Acceleration of Wear and Tear Allowances for Farm Safety Equipment Scheme may be processed automatically for the purpose of the efficient running of the scheme, and the timely issuing of certificates.

15. Publication of information

In accordance with Section 285D (17) and (18) of the Taxes Consolidation Act 1997, as inserted by Section 17 of the Finance Act 2020, the Revenue Commissioners may disclose the following information in respect of the year in which the chargeable period ends where the aggregate of the amount of the relief granted to the person in that chargeable period and in previous chargeable periods is greater than €10,000:

(a) the name of the person;

(b) the sector of activity at NACE group level, within the meaning of Regulation (EC) No. 1893/2006 of the European Parliament and of the Council of 20 December


(d) the year in which the relief is granted.

16. Technical information on data collected:

Technical information on the cookies used on the Gov.ie website is available at the following link: https://www.gov.ie/en/help/privacy-policy/?section=cookies

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1 OJ No. L393, 30.12.2006, p. 1
3 OJ No. L198, 25.7.2019, p. 241
4 OJ No. L154, 21.6.2003, p. 1
5 OJ No. L309, 25.11.2005, p. 1
6 OJ No. L39, 10.2.2007, p.1
7 OJ No. L61, 5.3.2008, p.1
8 OJ No. L311, 21.11.2008, p.1
9 OJ No. L13, 18.1.2011, p.3
10 OJ No. L158, 10.6.2013, p.1
13 OJ No. L322, 29.11.2016, p.1
14 OJ No. L270, 24.10.2019, p.1
Table 1: List of Qualifying Equipment eligible for Accelerated Wear and Tear Allowances.

<table>
<thead>
<tr>
<th>Equipment type</th>
<th>Description</th>
</tr>
</thead>
<tbody>
<tr>
<td>Hydraulic linkage arms mounted tractor jacking systems.</td>
<td>An agricultural tractor jacking system that uses either the rear or front mounted lower linkage arms to enable an agricultural tractor to be lifted so that one or more wheels may be replaced on the agricultural tractor. The jacking system shall bear CE marking in accordance with Article 16 of the machinery Directive and be in conformity with the requirements of that Directive.</td>
</tr>
<tr>
<td>Big bag (equal to or greater than 500kg) lifter, with or without integral bag cutting system.</td>
<td>Lifting system for bags of fertiliser or seed of 500kg mass or greater. The system shall be mounted on either the three-point linkage of an agricultural tractor, front loader of an agricultural tractor or mounted on a fertiliser or seed drill. The lifter shall be capable of securely holding the bag and raising the bag over a fertilizer spreader or seed drill. The system may have an integral system for automatically opening the bag. The lifting system shall bear CE marking in accordance with Article 16 of the machinery Directive and be in conformity with the requirements of that Directive.</td>
</tr>
<tr>
<td>Chemical Storage cabinets.</td>
<td>A storage cabinet fitted with a locking device and integral bund for the storage of pesticides and other chemicals. The cabinet may be made of metal or hard plastic, or a combination of both. The cabinet shall be suitably vented to prevent a build-up of fumes.</td>
</tr>
<tr>
<td>Animal anti-backing gate for use in cattle crush or race.</td>
<td>Device to be mounted on the side of a cattle crush or cattle crush race to prevent an animal from reversing along the cattle crush or cattle crush race. The device shall allow an animal to pass up along the cattle crush or cattle crush race and shall be either automatically or manually moved into position once an animal has passed.</td>
</tr>
<tr>
<td>Quick hitch mechanism for rear and front three-point linkage to enable hitching of implements without need to descend from tractor.</td>
<td>A one-part or two-part system to enable the hitching of implements to an agricultural tractor three-point linkage without having to descend from the agricultural tractor. The system shall be connected to the three-point hydraulic linkage of the agricultural tractor and enable the agricultural tractor to link to an implement. The system shall bear CE marking in accordance with Article 16 of the machinery Directive and be in conformity with the requirements of that Directive.</td>
</tr>
<tr>
<td>Equipment type</td>
<td>Description</td>
</tr>
<tr>
<td>-------------------------------------------------------------------------------</td>
<td>---------------------------------------------------------------------------------------------------------------------------------------------</td>
</tr>
<tr>
<td>Provision of access lift, hoist or integrated ramp to farm vehicle*, including modified entry when required.</td>
<td>Provision of an integrated ramp, lift or hoist to facilitate access to a farm vehicle by a disabled person. The system may incorporate a modified side or rear entry to enable access. The lift or hoist system shall bear CE marking in accordance with Article 16 of the machinery Directive and be in conformity with the requirements of that Directive.</td>
</tr>
<tr>
<td>Wheelchair restraints.</td>
<td>Provision of wheelchair restraints within a farm vehicle.</td>
</tr>
<tr>
<td>Wheelchair docking station.</td>
<td>Provision of wheelchair docking station within a farm vehicle.</td>
</tr>
<tr>
<td>Modified controls to enable full hand operation of a farm vehicle*</td>
<td>Extensive reconfiguration of primary controls necessary to enable a farm vehicle to be driven and operated by a disabled person.</td>
</tr>
<tr>
<td>Modified seating to enable operation of a farm vehicle*</td>
<td>Provision of an extensively modified seat to enable operation of a farm vehicle by disabled person.</td>
</tr>
<tr>
<td>Additional steps to farm vehicle* or machinery to provide easier access.</td>
<td>Additional steps to farm vehicle or machinery to provide easier access. The additional steps shall bear CE marking in accordance with Article 16 of the machinery Directive and be in conformity with the requirements of that Directive.</td>
</tr>
<tr>
<td>Modified farm vehicle* or machinery controls to enable control by hand or foot.</td>
<td>Extensive reconfiguration of controls necessary to enable a farm vehicle or farm machinery to be operated by a disabled person.</td>
</tr>
<tr>
<td>Hydraulically located lower three-point linkage arms.</td>
<td>Provision of a hydraulic system to control the location of the lower three-point linkage arms of a farm vehicle.</td>
</tr>
</tbody>
</table>

*For the purposes of this scheme a “farm vehicle” means an agricultural tractor, agricultural self-propelled machine, all-terrain vehicle or utility terrain vehicle;