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

TARGETED AGRICULTURAL MODERNISATION SCHEME 3 (TAMS 3)

Dairy Equipment 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

In implementation of European Parliament and Council Regulation (EU) 2020/2022laying down certain transitional provisions for support from the European Agricultural Fund for Rural Development (EAFRD) and from the European Agricultural Guarantee Fund (EAGF) in the years 2021 and 2022

This Scheme is funded by the Irish Government and part-financed
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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 Dairy Equipment 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.** The scheme terms and conditions applicable to an approval and payment claim is the version in circulation on the date of application.

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.

Under Regulation (EU) 2020/2220 of the European Parliament and of the Council of 23 December 2020 lays down certain transitional provisions for support from the European Agricultural Fund for Rural Development (EAFRD) and from the European Agricultural Guarantee Fund (EAGF) in the years 2021 and 2022 and amending Regulations (EU) No 1305/2013, (EU) No 1306/2013 and (EU) No 1307/2013 as regards resources and application in the years 2021 and 2022 and Regulation (EU) No 1308/2013 as regards resources and the distribution of such support in respect of the years 2021 and 2022.

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 objective of the Scheme is to encourage, in particular, new entrants/young farmers in milk production by providing them with a level of support to meet the considerable capital costs associated with establishment of their enterprise and ensuring that they have the most up-to-date technology available to compete in the modern dairy sector.

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.

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 €90,000 **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.

In cases where the applicant(s) relevant investment ceiling has been exhausted, any subsequent application under the relevant TAMS 3 scheme will not be accepted. Please note, as part of the grant aid payment calculation, an applicant(s) investment ceiling is reduced before the application of a penalty or a reduction.

(ii) Applicants who receive approval and payment for investment works at the maximum ceiling of €90,000 under this Scheme shall not be eligible to apply for grants under any other TAMS 3 Scheme operated by the Department under the 2023 – 2025 RDP with the exception of the applications under the Low Emission Slurry Spreading Scheme (LESS) and Solar Capital Investment Scheme (SCIS)which is not subject to the ceiling.

Any approvals issued or grant-aid paid under this Scheme to the applicant or a company under their 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 €90,000.
In the case of an 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.
Companies are independent legal and trading entities and unless we have evidence to the contrary, they are entitled to their own TAMS 3 number and TAMS ceiling

(iii) The applicant must give an undertaking that they have not sought or received, directly or indirectly, other national or EU funding for investments and/or actions qualifying for aid 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. Please note proposed investment costs must be reasonable and may be subject to verification prior to ranking and selection;

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 as and from 2023 and closing date for receipt of applications is to be confirmed.

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 and Unforeseen or Exceptional Circumstances

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.

In the event of unforeseen or exceptional circumstances (public or animal health emergency, macro-economic issues) the Minister or their officials may have to introduce changes to the procedures or operation of the scheme. There may be a requirement for additional supporting documents, geotagged photographs, safety training or change to inspection and auditing procedures.

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 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 3 section, Johnstown Castle Estate, Wexford, within four working weeks. Each case will be examined on its own merits.

1.10 Change in Identity

If, following the issuing of an approval, or the payment of grant aid, there is a change or transfer of control of the holding from the original applicant to another entity (Individual, Partnership or Company), then a 'Request to amend TAMS 3 applicant details' must be completed and forwarded to TAMS Section, OFI Division, Johnstown Castle Estate Wexford, (see Annex H). The request must be completed by both the existing applicant and the new entity. A change in identity, not involving inheritance or succession, will only be allowed if there is an association between the two entities transferring. For example, if a sole applicant is transferring to a company the sole applicant must be a director of the company. Likewise, if the transfer is between a sole applicant and a registered farm partnership, the sole applicant must be a partner.

In completing the form, the new entity agrees to observe and be bound to scheme terms and conditions. For example, if the original applicant applied and received approval or payment as an individual and then transfers the holding to a company, a company representative must complete the Request to amend TAMS 3 applicant details form. Failure to do so will delay the processing of a payment claim or may lead to a claw back of grant aid paid. The new entity may have to supply additional supporting documentation as part of the transfer, for example a copy of a company's Companies Registration Office Certificate and Memorandum and Articles of Association or one document constitution.

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: gov.ie - Areas of Natural Constraints and Areas of Specific Constraint (Island) Schemes (www.gov.ie)

"**agriculture building"** is a building or structure on the applicants holding exclusively used for agriculture/farming purpose. It excludes domestic, commercial or industrial buildings or structures;

"Business Name" shall mean a business name registered as per the Registration of Business Act 1963. Applications or claims submitted under a Business Name are eligible provided the tax number of the business name is the same as that of the applicant, be it a partnership, corporate body, or individual. Where this isn't the case, such an application or claim may be disallowed or merged with another entity;

"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, pig number, flock number, equine premises registration number (AKA herd number), or cereal number;

"the Department" means the Department of Agriculture, Food and the Marine;

"eligible land" means land owned or held on lease. For the purposes of determining eligible land under the Scheme, the following shall not be included:

a. the dwelling house including associated buildings and amenity grounds not used for farming;
b. commercial forestry which does not include shelter belts;
c. area permanently under water excluding drains;
d. commercial quarries, gravel and sand pits;
e. land held in fee simple subject to grazing rights;
f. lands held in fee simple subject to turbary rights, except where such turbary rights have not been exercised within the five years prior to the date of entry into the Scheme. An affidavit from the applicant shall be furnished confirming the position in respect of such turbary rights;
g. grazing rights on lands where the fee simple is owned by another;
h. commonage;

"farmer" shall mean an individual agricultural producer, whether 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 the Community territory, as referred to in Article 299 of the Treaty, and who exercises an agricultural activity;

"farming" includes dairy farming, livestock production [including deer, goats, (rabbits, 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, mushrooms and the production of nursery stock;

"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. The holding in the opinion of the Minister or their officials, has not been created for the purpose of claiming or increasing payments under the Scheme or is not joint managed or controlled by or with another entity (see 3.4 for further details);

"intensive enterprises" means pigs, poultry, mushrooms, rabbits, protected horticultural crops and the production of nursery stock;

"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 demise for a term of years absolute in possession. The lease must have 5 years to run from the date of final TAMS 3 payment and must be verified or stamped duty paid by the Revenue Commissioners, except in the case of a lease to a spouse. Where it is considered that a lease will expire within five years of the date of final payment, such payment shall not issue until written evidence of an extension of the lease concerned is lodged with the Department; Any changes to a lease shall be by a witnessed and signed Deed of Variation;

"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 memorialized 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;

"reference cost" is the Department calculated cost (excluding VAT) for each investment. It is the maximum cost used in the calculation of grant aid. The reference cost for each structure / investment is calculated in accordance with the Explanatory Notes on Costings. The reference costs and Explanatory Notes on Costings are on Department website gov.ie - TAMS (3) (www.gov.ie) and are subject to revision periodically;

"structures specifications" is the technical standard for the building, completion, or purchase of eligible investments;

"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;

"valid claim for payment" means a fully completed payment claim submitted online and all required supporting documentation submitted;

3. Eligibility

3.1 General requirements

The Scheme is open to farmers who:

i. prior to submitting the online TAMS 3 application have a minimum of 5 hectares of owned, leased or rented lands which has been declared under the Basic Payment Scheme (BPS) or the Basic Income Support for Sustainability (BISS) or equivalent in the year of application or preceding year, or in the case of intensive enterprises, generate a minimum of 20 production units from farming – see Annex D;
ii. have a Department identifier;

A claim submitted on behalf of the estate of a deceased - "in the Reps of" is not eligible under the scheme unless the following is provided as part of the application: Evidence of granting of Probate and/or Grant of Administration Intestate and the identification of the successor(s)/beneficiaries of the estate. If the application is deemed eligible, payment of investment works can be made by the estate or by the successor/beneficiary of the site of the investment. However, before payment can be made, the successor/beneficiary must have taken ownership of the site(s) of the investment(s).

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, whether online or manually in the case of supporting documentation **rests with the applicant and/or agent 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 themselves 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.

3.4 Artificial Creation of Holding or Conditions

An application may be rejected, or payment claim may be disallowed if in the opinion of the Minister or their officials, the holding or conditions concerned has been artificially created for the purpose of drawing down or maximising benefits under the Scheme. Likewise, if it is found that the holding is jointly controlled or managed with or by another entity, the application or claim may be disallowed or merged with the other

entity.
Where joint management and control is determined, the entities may be deemed to be one holding, with the application or claim disallowed or merged with the other entity/entities.

In determining eligibility, an application and or payment claim will be examined by reference to:

(a) the creation/enlargement of the holding
(b) the creation and control of the entity applying
(c) the management of the holding as a separate unit to other holdings
(d) the size and scale of the investment compared to the size and activities of the holding
(e) the location of the proposed investment compared to the applicants holding and other holdings
(f) the ownership of the site of the investment
(g) the payment of the investment
(h) whether an individual is a joint applicant
(i) whether an individual is a partner in a partnership and/or a shareholder or director in a farming company
(j) whether they shall be considered as being in joint management and control of all farming units in which they have an interest that are registered with this Department
(k) An applicant with a joint Bank account with one or more other farmers that is used for farming purposes shall be considered as being in joint management and control of all farming units registered under the names of any and all of the persons named on the joint bank account.
(l) Farming purposes includes payment for a TAMS investment and the nomination of the bank account for Department payments.
(m) any other relevant issue.

The factors that may be considered when examining the creation/enlargement of holding include:

(i) the farming activity
(ii) the economic viability of the investments
(iii) the nature of the proposed investments
(iv) BPS/BISS declarations
(v) status of lands – owned, leased etc.
(vi) independent access to holdings
(vii) animals maintained separately, with separate handling, housing and feeding facilities
(viii) separate farm accounts/financial records/other documentary evidence
(ix) any other relevant issue.

4. What Investments are Eligible?

4.1 List of Items

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: gov.ie - TAMS - Farm Building and Structures Specifications (www.gov.ie)

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) ex-demo or (c) work carried out by contractors who do not comply with the tax clearance requirements laid down in paragraph 10 of the scheme.

Only fixed investments constructed/erected/installed on eligible land are eligible for grant aid.

Grand aid will only be paid on one robotic milking machine per holding in TAMS 3. If an applicant has

received grant aid for a Robotic Milking Machine under TAMS 3 they will not be eligible for further grant aid for this investment item. Please note a registered farm partnership regardless of numbers of partners is deemed one holding.

Applications under TAMS 3 for all milking machines is restricted to holdings of no more than 120 dairy cows on the holding at date of application. The average will be the average of the dairy cow numbers on the holding on the 31st March, 30th June, 30th September and 31st December of the relevant year preceding application.

Applications under this scheme for all milking machine investments must have at least 10% additional slurry storage above the legal minimum, as set out in clause 5.4, at date of application for a milking machine. The additional slurry storage must be on either land owned by the applicant, or land that the applicant has on a long-term lease (minimum 7 years from date of application).

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 applicable, a copy of the appropriate Environmental Impact Assessment undertaken as a requirement of the planning process must be submitted along with the grant of planning permission.

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 tolerances allowed.

It should be noted that a Grant of Planning Permission or a Certificate of Exemption must be dated on or before the date an application is submitted under the Scheme otherwise the application will be deemed ineligible and will be rejected.

In cases where the Department does not seek confirmation of a structure's compliance with planning permission (for example, meal bins) and an issue is raised in relation to the need for planning, the applicant must provide documentary evidence in the form of either a grant of planning permission or a Declaration of Exemption for the structure before the application will be able to be processed any further.

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. 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 049 436 8288 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 required to be submitted with application and claim

The following **legible** documents must be submitted in support of your application, depending on the type of investment being applied for and the application type:

- Copies of drawings and farm building layout plan as per paragraph (5.3);
- Farmyard layout plan; See 5.3,
- Site location map identifying location of for proposed investment.
- Copies of drawings on which planning permission or declaration of exemption, including maps was obtained as per 5.3 (a);
- Eircode or GPS reference of site location must be included on application drawings and plans.
- Ownership documents to a scale not greater than 1:5,000 **or** a BPS/BISS Application Map, together with LPIS numbers identifying the land parcels where the proposed investment is to take place will be located
- 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;
- A copy of any appropriate Environmental Impact Assessment undertaken as part of the planning process, where applicable;
- In certain cases, an engineer's report (as per paragraph 5.3(e) of Scheme conditions*
- Evidence of leasehold title (copy of valid lease including maps) for each site;

*****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: -

- A geo-tagged photograph of each sub-investment completed. The photograph must show the extent of the relevant sub-investment;
- Evidence of completion of Farm Safety Code of Practice within 5 years of Application date or submission of their claim for payment;
- Marriage Certificate in the case of a lease to a spouse;
- Receipts and bank statement if requested (8.1);
- Electronic Tax Clearance Certificate (eTC) (10.2);
- Contractors Tax Clearance Certificate (eTC) (10.1);
- Quality certificates (Electrical, Slats, Concrete, Protection of Steel work, CE certificates, Welding Cert etc.);
- Where amendments have been made to Approved building plans, including Planning Permission, then revised drawings/Planning Permission must be submitted with Claim.

Applications that do not have **all** the required supporting documentation uploaded at time of submission of Claim may be deemed ineligible and will be rejected.
Where full supporting documentation is not submitted, this will delay processing of payment, and may increase the possibility of a Pre-Payment Inspection.
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, such applications **will** be rejected. All information requested following this administrative check should be submitted online through agfood.ie 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,
  Farmyard plan must include:
  - *Name, address, and Eircode of the applicant*
  - *Address of the fixed investment (if different from above)*
  - *Investment Identifier showing location of fixed investment.*
  - *TAMS 3 number or Herd Number*
  - *All existing and proposed structures*
  - *All agitation points must be shown **and marked as Internal or External***
  - *Directional arrow*
  - *Roads / laneways*
  - *Rivers /streams/drains (if relevant)*
  - *All features/structures existing and proposed must be clearly marked and labeled on the plan as a Legend.*

Or

- An ortho image (aerial photograph) with the above-mentioned features suitably labelled is acceptable.

- 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:

(i) 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 been 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.

(ii) The floor plan shall show all significant dimensions of the structure: i.e.: where relevant -the overall internal width and length of the structure; the internal width and length of each animal area; the width and length of feed passages, the width and length of slatted areas; the width and length of any channels present; the width and length of cubicle areas; the internal width, length and depth of any tank; the width of all tank walls; the length of spine walls; the distance a tank extends beyond the end of an animal house, the length of any safety fencing around a tank.

(iii) A simple drawing of the cross section through each house 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, but all relevant dimensions must be shown on all drawings.

(iv) The drawings submitted must show the outline of all underground tanks, and also the position of each external agitation point required as per Specification S.123.

(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 internal width, length, and depth of any tank; if it is a block built or mass concrete tank, the location of all internal and external agitation/extractions points, the length of any safety fencing around a tank. The drawings shall be to a specified scale, either 1:100 or 1:200.

In the case of the removal of an end wall of a tank, to allow for an external agitation point, a drawing to a specified scale, either 1:100 or 1:200, showing all significant dimensions must be shown - internal width, length and depth, if the tank is mass concrete or block built the location of all internal and external agitation/extractions points. The exact position of each new external agitation point shall be shown.

(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) 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.

(e) All dimensions shown on the drawings must be internal and in metric (i.e., millimetres).

(f) The drawings must have sufficient dimensions that all the dimensions in the application form can be verified from the drawings.

5.4 Investments related to Farm Waste and Farm Nutrient Storage

Applicants applying for any of the following investments - Milking Machine, Milk Storage and Cooling must provide details that they are in compliance with farm waste and farm nutrient storage requirements as laid down in Statutory Instrument S.I. No 113 of 2022 European Union (Good Agricultural Practice for Protection of Waters) Regulation 2022 and with Statutory Instrument (SI) 393/2022, European Union (Good Agricultural Practice for Protection of Waters) (Amendment) Regulations 2022. Applicants found to be in non-compliance will not be eligible for grant aid for the investments listed and will be cross reported to the Cross Compliance Section of the Department, which may result in penalties or sanctions.

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:

- Age of applicant (priority will be given to younger farmers);
- Size of the holding/enterprise;
- Any part of a holding in an Area of Natural Constraint;
- Payment under TAMS II Dairy Equipment Scheme, Tillage Capital Investment Scheme, Young Farmer Capital Investment Scheme, Organic Capital Investment Scheme, Pig and Poultry Investment Scheme, Animal Welfare, Safety and Nutrient Storage Scheme.
- Nitrates Production Prior to Export.

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: gov.ie - TAMS (3) (www.gov.ie)

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 one subsequent assessment or tranche, unless withdrawn by the applicant**.** If the application is not successful in the subsequent tranche it will then be automatically rejected and reset to a draft application.

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 an 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 automatically expire. An Applicant may request to withdraw a specific item, or all investment items approved.

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, from a legal person to a natural person, or from a 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 their 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 (see 3.4 for more details). Any expenditure spent or investment work started/delivered before the date of submission of an application is ineligible. **Deposits/expenditure paid on or after the date of submission of an application are considered eligible expenditure.** Installation or construction of a non-mobile investment cannot commence until written approval has been issued to the applicant(s). The commencement of construction or the installation of investment work prior to approval is ineligible. Any sub-investment that has been installed or where work has commenced prior to approval will be rejected from the application. Applicants should be aware that there is no certainty that an eligible application will be approved, even where a deposit or expenditure has been paid. **Therefore deposits/expenditure paid prior to approval are at the applicant(s) own risk**. In cases where an applicant applies, places a deposit on an investment, but reapplies under the scheme as they are unsuccessful in ranking and selection, the deposit paid will be allowed if there is no substantial change to investment details between applications.

Investment must be completed to the conditions outlined in:

Reference cost [1]
Explanatory Notes on Costings[1]
Relevant Department structural specifications as detailed on the letter of approval. [2]

[1] gov.ie - TAMS (3) (www.gov.ie)[2] gov.ie - TAMS - Farm Building and Structures Specifications (www.gov.ie)

6.3 Amendment to reference cost

Reference costs are subject to revision periodically. If there is an amendment or change to reference costs, the change only applies to applications submitted after the date of introduction of the change to the reference cost. The change in reference cost does not apply retrospectively to submitted applications.

7. 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, before the pouring of concrete, before the installation of wall or roof insulation, before the installation of the lower drainage membrane in equine arenas and lunging rings by submitting the required notification on the online system. This action is not required for mobile 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 caused.

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 2013 and the regulations made hereunder, and subsequent Amendments. 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.

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 By-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.

7.5 Goods and Material from non-EU countries

The sourcing and purchase of investment goods or materials from a non-EU country is eligible under the scheme. Applicant must ensure that any good or material imported from a non-EU country fully complies with Customs and Revenue rules. Applicants must retain a copy of relevant import documents, proof of duties and taxes paid for examination if requested.

8. Completion of Work and Claims for Payment

The claim for payment can only be made online. **Part payments are not allowed under the scheme.** Only one payment claim is allowed per approval. Only items completed should be marked as Complete during Claim stage. Any investment items not claimed are automatically withdrawn. All works must be completed, and claims must be submitted within 12 months from the date of issue of approval/extension 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 and or deposits paid 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 be granted only for investments where work has commenced, or deposit paid for certain

mobile investments. The application for an extension must be lodged together with documentary evidence to the online system between the start of the eight month and before the end of the eleventh month following the original date of approval. Where extension requests outside above criteria are sought, requests may be submitted by email to address on Approval Letter before expiry of Approval. 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:

- stanchions in place;
- mass concrete tanks/structures - reinforced steel in place;
- fixed equipment/mobile 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. The uploading of blank or ineligible documents to circumvent online computer validations is strictly prohibited and may lead to the application of a late submission penalty or the rejection of the claim for payment.

Payment claims lodged after the completion/extension date will be subject to a 1% reduction of aid for each week or part thereof received late up to a maximum of 14 weeks. Claims received after the 14th week will result in rejection of the payment claim and zero payment. Please note - As part of the calculation of grant aid payment, an applicant(s) investment ceiling is reduced before the application of a penalty or a reduction, See Annex C.

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 and are available for inspection on the applicants holding. Full ownership is defined as when the applicant themselves have fully paid for the investment from their bank account and have taken possession and control of the investment. The bank account must be in either the name of the applicant, that is a sole applicant or their spouse (**if** their spouse **isn't** farming in their own right), for joint ventures a member of the joint venture or a company. Payments from a joint bank account are only allowed where the bank account is the name of both parties in a joint herd number, a partnership or between the applicant and an individual who is not farming.
Registered Farm Partnerships must make payments from their Registered Farm Partnership bank account that is registered with the Department.
Payments from an account not held by the applicant or a joint account between the applicant and another farmer is not eligible and the relevant payment will be excluded from the claim and could incur an over claim penalty.
The third-party financing of an investment by lease or hire purchase is not allowed.

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. The quantities / dimensions shall be measured as set out in the Explanatory Notes on Costings (gov.ie - TAMS (3) (www.gov.ie)

The applicant should only claim the dimensions/quantities of the completed structure/investments on the payment claim, regardless of the approved dimensions.

A serial number must be clearly displayed and permanently attached on certain investment as detailed in Annex B.

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. gov.ie - DIR-CR Bank Mandate Forms (www.gov.ie)

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. If the applicant isn't named on a receipt, there must be a direct electronic link between the payment and the applicants bank or credit card account equal to the receipted amount.
- Deposit or payments made prior to date of application are ineligible and will be rejected.
- 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, with serial number if applicable. Trade-ins must be like for like.
- Receipts for approved works and purchases must be uploaded as part of the Payment Claim. 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/applicant detailed on receipt if an import (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
  (i) The dimensions of all components of an investment shall be in metric units (i.e. millimetres, metres, square metres, litres, cubic metres, etc
- 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. (see Annex B)

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 of the applicant's bank account showing relevant entries and/or copies of the two sides of encashed cheques. Alternatively, online bank statements with applicant's name and address (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, or the company director(s) in the case of an application by a company, 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. For more information on guidelines, see gov.ie - TAMS 3 (www.gov.ie)

8.3 Maximum tolerances in the dimensions of completed structures

It is expected that buildings and structures will 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 without the need to submit revised drawings, subject to compliance with the relevant Minimum Specification(s) issued at the date of approval by the Department and submission of written approval of the changed dimensions from the Local Planning Authority:

(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.

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.

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

(j) Requirement for storage facilities for animal excreta, soiled water and other farmyard manures

Applicants must at all times comply, in particular, with the storage requirements of the Statutory Instruments S.I. No. 113 of 2022, European Union (Good Agricultural Practice for Protection of Waters) Regulation 2014 and S.I 393 of 2022 European Union (Good Agricultural Practice for Protection of Waters) (Amendment) Regulations and any subsequent amendments to these regulations. However, where the relevant local authority has specified a higher winter storage period than that specified in S.I No. 113 of 2022 or S.I. 393 of 2022 this must be complied with.

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

All electrical work must comply with the current version of the National Rules on Electrical Installation. An E.T.C.I. Certificate and a Test Report will be required.

8.5 Use of investments

The applicant or the successor (see section 1.10 Change in Identity) shall be required to use the investment(s) for its intended purpose for a minimum of 5 years from the date of issue of the final 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 payment of their claim the half day Farm Safety Code of Practice (given by Teagasc or other trained persons) or have completed the FETAC Level 6 new award system QQ1 Advanced Certificate in Agriculture (Green Cert.). The following outlines the requirement depending on applicant type -

- Registered Farm Partnership or a Company the course must have been completed by the young farmer. In the case of a company with no young farmer the course may be completed by one of the directors or the farm manager.
- Joint application from two eligible young farmers in a registered farm partnership only one of the applicants needs to have completed the course.
- Individual applicants that have a nominated herd keeper either the herd owner or herd keeper can complete the safety course.

Your claim for payment will not be processed unless 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 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 TAMScontractors@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. If a contractor is a company, the company form should be completed. If the contractor is a sole trader, the individual form should be completed. 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 to the local office when creating a payment under TAMS 3. 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 Departments Corporate Customer System (CCS). You will be prevented from creating a draft claim for payment unless your eTC details are held by this Department. In the case of a partnership, the eTC shall be either in the name of the partnership OR individual eTC's for each member of the partnership.

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 Dairy Equipment 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 their representative prevents an on-the-spot check from being carried out, except in cases of force majeure or in exceptional circumstances.

12. Penalties and Reductions

12. 1 Failure to comply with the Scheme's terms and conditions and eligibility criteria will result in an appropriate penalty/reduction. Grant aid claimed shall be refused or withdrawn in full where the eligibility criteria are not complied with. In cases where a reduction and/or penalty is applied, the reduction and/or penalty amount is applied **after** the calculation of the applicant's investment balance.

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.497of 2022, 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 review shall be without prejudice to the right to appeal to the Statutory Agricultural Appeals Office. Any review undertaken may result in either an increase, a decrease or an upholding of the penalties applied.

13 General Conditions relating to the Scheme

13.1 Publicity

Information in relation to the introduction of TAMS 3 Schemes and revision of Schemes where required will be published on the Department's website gov.ie - Department of Agriculture, Food and the Marine (www.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 3 grant aid exceeds €50,000 per application, 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 * 200mm, 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 General Data Protection Notice

Information and Data Protection
General Data Protection information is available on the Department's website at gov.ie - Data Protection (www.gov.ie)

The following is specific information in relation to the personal data processed as part of the Capital Investment Scheme which is a measure under the Targeted Agriculture Modernisation Scheme 3 (TAMS)

Data may also be shared with other parties if they have an appropriate legal basis to request the data.

Specified purpose:
The personal data sought from the applicant, or previously furnished by you, the applicant, is required for the purpose of making an application for TAMS and for ongoing processing of your contract under the scheme.

Failure to provide all the personal data required to facilitate the processing of the application and contract, including data testing, under the scheme will result in the Department being unable to further process the application. Failure to provide certain information which you are required to provide under the Terms and Conditions of the scheme may result in the necessity to repay monies already paid under the scheme.

The Department will use existing customer data held for the purpose of aiding administrative efficiencies and the use of the data in this way is considered compatible with its original purpose of collection.

The Department may also use data provided in submitting an application under TAMS for the purposes of facilitating the processing of an application for participation in other related schemes operated by the Department of Agriculture, Food and the Marine or for the purposes of updating information on the relevant databases held by the Department in connection with these schemes (e.g., land details). Each scheme has its own legal basis as outlined under their own Terms and Conditions. The following is a non-exhaustive list of the current schemes proposed, with this list subject to amendment: Basic Payment Scheme (BPS), Basic Income Support for Sustainability (BISS), Land Parcel Identification System, Pig Census, Organic Farming Scheme (OFS), Sheep Improvement Scheme (SIS), Sheep Welfare Scheme (SWS), Targeted Agricultural Modernisation Schemes II (TAMS II), Equine Census, Sheep Census, National Antimicrobial Use (AMU) Database, Areas of Natural Constraint (ANC), Nitrogen & Phosphorous Statements, Animal Identification and Movements (AIM), Animal Health Computer System (AHCS), Nitrates Derogation, Agri-Climate Rural Environment Scheme (ACRES), Forestry Schemes; Targeted Advisory Service on Animal Health (TASAH).

Further to this, the operation of the Scheme may result in the sharing of data, where required, within the Department. This is to facilitate, among other things, the fulfilment of the obligations placed on Member States and objectives of the CAP Strategic Plan (CSP) and the Rural Development Plan (RDP). This may cover areas such as management, control, audit, and compliance, monitoring and evaluation obligations, and statistical purposes. Sharing will be done in a manner compatible with the purpose for which the data was collected.

Legal basis:
TAMS is implemented is implemented pursuant to EU Regulation 1305/2013, and is operated by the Department of Agriculture, Food and Marine. Article 6(1)(c) of the General Data Protection regulation (GDPR) provides for processing where it is necessary for compliance with a legal obligation to which the controller is subject; while Article 6(1)(e) provides for processing where it is necessary for the performance

of a task carried out in the public interest or in the exercise of official authority vested in the controller. The Department may use existing customer data held in a way which is considered compatible with its original purpose of collection, as outlined below. This is for the purpose of aiding administrative efficiencies. The rights of data subjects may be exercised pursuant to the Data Protection Acts 1988 to 2018 and the General Data Protection Regulation. The purpose of each approach within TAMS is to receive, analyse and process data from applicants, communicate with them and/or their authorised advisors, and where applicable TAMS Teams, and subsequently receive and process the data of the approved participants for the duration of their contracts and make payments to them.

The existing customer data to be used is that submitted for the Basic Payment Scheme (BPS). BPS is implemented pursuant to EU Regulation 1306/2013, while the regulatory basis for BISS is Regulation (EU) 2021/2115 of the European Parliament and of the Council of 2 December 2021 establishing rules on support for strategic plans to be drawn up by Member States under the common agricultural policy (CAP Strategic Plans). Personal data is provided by applicants to Basic Payment Scheme (BPS), and to be provided from January 2023 for its successor scheme BISS, to claim and receive payment under the Scheme. The proposed further processing of the personal data for the purpose of TAMS will be done in a manner compatible with the purpose for which the data was collected, e.g. for the making of payment in respect of participation in Schemes administered by this Department funded under the Rural Development Plan (RDP) to facilitate, among other things, the fulfilment of the obligations placed on Member States and objectives of the Rural Development Plan (RDP) This may cover areas such as management, control, audit and compliance, monitoring and evaluation obligations, and statistical purposes.

Recipients:
As noted in section above, information provided as part of the TAMS application may be shared with other Divisions within the Department, for the purposes of processing other related scheme applications in a timely and efficient manner. This sharing shall be done in compliance with the CSP and RDP legislative framework and relevant data protection legislation.

In addition. when you submit a TAMS application, some of your personal data may be made available to other Government Departments/Agencies/Local Authorities/contracted parties, but only where there is a valid legal basis to do so. Where appropriate, a Data Sharing Agreement will be put in place.

The purpose of this sharing of data is to facilitate, among other things, the fulfilment of the obligations placed on Member States and objectives of the Rural Development Plan (RDP) This includes, but is not limited to management, control and audit purposes, monitoring and evaluation purposes, cross compliance controls, controls relating to the legislation underpinning cross compliance and all Rural Development measures, as required by Article 65 of Commission Implementing Regulation (EU) 809/2014 and for the performance of the CAP Strategic Plan as required by Article 128 of Regulation (EU) 2021/2115 of the European Parliament and of the Council. Also, personal information may be released under the terms of the relevant Data Protection legislation in force and the Freedom of Information Act 2014. Personal data may be used for, among other things, statistical, research and analysis purposes in some circumstances, but will only be done so in compliance with the Data Protection legislation and the legislative measures under the RDP. Data used for such purposes will be pseudonymised (masked) or anonymised, as appropriate, to protect to the security and confidentiality of the data. The use of the data in this way may facilitate the Department in informing policy decisions into the future, which would benefit the Irish farmer and the Agriculture Sector. As part of this scheme, if you are approved into the programme, you may be requested by the Department or relevant agents acting on its behalf, to supply data in relation to your participation to the Scheme, and facilitate on-farm inspections/assessments, where required for the purpose of assessment, verification, evaluation, or research purposes as provided for under the Regulations (EU Regulation 2021/2115 and EU Regulation 2021/2116). Not to supply such information may invalidate/cancel your application.

Transferred outside the EU:
Information provided in support of an application under the TAMS is not currently transmitted outside of the EU.

Retention Period:
The data submitted in support of the application by the data subject under the TAMS will be retained by DAFM only as long as is necessary in line with the purposes 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 them.

From time-to-time TAMS may require sensitive data in relation to reviews and appeals, the applicant can request that this data is not retained following decision but must give an undertaking that they will hold the data for a minimum of five years after payment is received and produce it when requested.

Data provision being statutory or contractual obligation:
The data provided for this purpose is being requested under the requirements of the CAP EU Regulations 2021/2115, 2021/2116 including relevant secondary legislation, and RDP EU Regulation 1305/2013 including relevant secondary legislation. If the customer chooses not to provide necessary relevant information their application/contract for the TAMS cannot be processed further.

Automated Decision Making:
Personal data provided in the submission of an application under the TAMS will be processed automatically for the purpose of the efficient running of the scheme, and the timely payment of participants. Automated decision making may be used for the purposes of selecting participants for inspection in accordance with the CSP and RDP legislative framework and relevant data protection law.

Information from Third Party:
Data may be provided to DAFM by a third party on behalf of the individual, for example the individual's Agricultural Advisor, where it can be shown that authorisation has been given by the individual for this to take place. In addition, the Department may be in receipt of data from third parties, to facilitate, among other things, the fulfilment of the obligations placed on Member States and objectives of the Rural development Plan (RDP). CAP Strategic Plan (CSP) and other legislative provisions. This may cover areas such as management, control, audit and compliance, monitoring and evaluation obligations, and statistical purposes.

The overall objective of the TAMS itself is to contribute to a range of objectives as outlined in the RDP and CSP. Data, including farmer's personal information (name, contact details, land information) will be shared within the Department, subject to the terms and conditions of the scheme. Farmers can engage an advisor to complete their application including the completion of all necessary documents.

Technical information on data collected
Technical information on the cookies used on the Gov.ie website is available at the following link: gov.ie - Privacy policy (www.gov.ie)

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, Old Knockmay Road, Portlaoise, Co. Laois, R32 YK81
Tel: 057 8689995
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 their 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 their 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 their 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. Where lands are held as a joint owner/tenant in common and the other owner(s) are farming and not all named on the TAMS number, a lease of their moiety/share or a stamped Deed of Partition, map and Property Registration Authority Dealing Number must be submitted. Where the other joint owner(s)/tenant(s) in common are not farming, a Letter of Consent to the erection of the structure / fixed investment is required from them.

(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.

(vi) Beneficially Occupied Lands

A family member of a registered owner (in accordance with items (i) or (ii) above) shall submit a Sworn Affidavit specifying their family member status to the registered owner and further stating that they are in undisputed possession of the lands and in receipt of the rents and profits for at least five years.

B. <u>Entailed Estate</u>

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

C. <u>Leases</u>

The term or residue of the Lease shall cover a minimum of five years from the date of final TAMS 3 grant payment and: -

(i) be accompanied by a Map of the lands leased
(ii) state term and operative dates
(iii) evidence of revenue stamp except where from spouse
(iv) state the annual rent
(v) state the area, location and Folio number/s and Register (registered land)
(vi) state area, townland, Barony and County (unregistered land)
(vii) any amendments or extensions to Leases shall be effected by way of a deed of variation or endorsement
(viii) be accompanied by ownership documents from the lessor for the lands subject to the lease.
(ix) Any revocation clause in a lease must not be exercisable within 5 years of the-date of final TAMS 3 payment.
(x) Any changes to a lease agreement needs a Deed of Variation which shall be witnessed and signed.
(xi) If a farmyard is not on a BPS/BISS map it will not be eligible for nitrates or grant aid unless a signed lease is in place for a minimum of 5 years after the date of payment

ANNEX B

List of eligible investments
This Scheme is paid at rate of 40%

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 pouring concrete (see Paragraph 7)	Serial Number Required
Milking Machine *(Site ownership/lease required)*								
	Cluster Units (New Machine or extension)	No	No	FYP	Yes	No	No	No
	Robotic Milking Machine	No	No	FYP	Yes	No	No	Yes
Auto Washer for milking machine *(Site ownership/lease required)*								
	Auto washer unit for milking machine	No	No	FYP	No	No	No	No
Milk Storage and Cooling *(Site ownership/lease required)*								
	Internal Bulk Tank Volume (incl Auto Washer and compressor)	No	No	FYP	No	No	No	Yes
	Internal Milk Silo Volume (incl Auto Washer and compressor)	No	No	FYP	No	No	No	Yes
	External Bulk Tank Volume (incl Auto Washer and compressor)	Yes	Yes	FYP	No	No	No	Yes
	External Milk Silo Volume (incl Auto Washer and compressor)	Yes	Yes	FYP	No	No	No	Yes
	Internal Ice Builder	No	No	FYP	No	No	No	Yes
	External Ice Builder	Yes	Yes	FYP	No	No	No	Yes
	Plate Cooler	No	No	FYP	No	No	No	No
Water Heating *(Site ownership/lease required)*								
	Water heater with cylinder	No	No	FYP	No	No	No	No
	On demand water heater, no cylinder	No	No	FYP	No	No	No	No
	Heat Transfer unit, taking heat from compressor for dairy	No	No	FYP	No	No	No	No
Backup PTO generator								
	Backup PTO generator	No	No	FYP	No	No	No	Yes
Milk recording equipment								
	ICAR certified milk meter	No	No	FYP	No	No	No	No

ANNEX C

Schedule of Penalties

Failure to comply with the provisions of S.I 113 of 2022, European Union (Good Agricultural Practice for Protection of Waters) Regulation 2014 and S.I 393 of 2022 European Union (Good Agricultural Practice for Protection of Waters) (Amendment) Regulations and any subsequent amendments to these regulations and the Animal Welfare and Dairy Hygiene Regulations, in accordance with Section 5.4, will may result in ineligibility and 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.

Please note - As part of the calculation of grant aid payment, an applicant(s) investment ceiling is reduced before the application of a penalty or a reduction.

	Non-Compliance	Penalty
1	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.
2	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)
3	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).
4	Changes to the location of an investment not submitted with the payment claim.	5% reduction in grant aid for relevant investment(s). *
5	An approval from the Local Planning Authority to the structural change has not been submitted with the payment claim (Planning Permission is still required to be submitted), or Incomplete Claim made with all required documents and certificates not submitted.	5% reduction in grant-aid if the tolerances given in paragraph 8.3 are exceeded or all documents not submitted. *
6	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 *
7	Over-claim of investment(s) dimension/quantities by more than 25%	100% reduction in grant-aid for relevant investment(s) *
8	Non use of Investment or change in eligibility of the applicants	100% reduction in grant-aid for relevant investment(s)
9	Over-claim of eligible expenditure by more than 10%	Subtraction of over-claim from eligible amount payable for the relevant investment and subtraction of a penalty of the overclaim percentage from each main investment
10	Investments not in accordance with Department's Specifications (where the deficiency cannot be remedied: a) Deficiency found at first pre/post-payment inspection b) Deficiencies that affect structural integrity, life or safety of the investment and machinery / equipment not to specification. c) Roof and cladding sheets: not stamped or not in accordance with Specification S.102.	 10% reduction in grant-aid for relevant investment(s) * 100% reduction in grant-aid of relevant investment * 100% reduction in grant-aid of relevant investment *

	d) Treatment of structural steel not in accordance with Specifications.	10% reduction in grant-aid of relevant investment *
	e) Deficiencies that do not affect structural integrity, expected life or safety of the investment.	10% reduction in grant-aid of relevant investment *
	f) Failure to use CE marked and Certified products.	100% reduction in grant-aid of relevant investment *
	g) Structural steel frame not manufactured to IS EN 1090, CE marked and certified.	100% reduction in grant-aid of relevant investment *
11	Investments not in accordance with Department's Specifications, where the deficiency can be remedied	
	a) Deficiency found at first pre/post-payment inspection	10% reduction in grant-aid for relevant investment(s) *
	b) Deficiency found at second pre/post-payment inspection	10% or 100% reduction in grant-aid for relevant investment(s) depending on the severity and effect on structural integrity *
12	Failure to comply with publicity requirements as set out in Paragraph 12.1	Will attract a 1% reduction.
13	The commencement of construction or installation of investment work prior to approval	Rejection of relevant sub investment
14	Late submission of payment claim **Detailed in TAMS 3 Late Penalty Schedule**	
	Claim submitted up to 14 weeks late	1% reduction in grant-aid per week or part thereof
	Claim submitted over 14 weeks late	100% reduction in grant aid
15	Non submission of required supporting documents and/or refusal of inspection within specified timeframe	100% reduction in grant-aid for relevant investment(s)/sub investments
16	Dissolution of a registered farm partnership following payment of grant-aid.	Recoupment of any grant-aid paid in excess of €90,000
	Investment ceiling reduced to €90,000:	**Year** — **Rate of Recoupment** 0-1 — 100% 1-2 — 80%
	The rate of recoupment will decrease by 20% for each year the partnership is in place following payment of the grant-aid:	2-3 — 60% 3-4 — 40% 4-5 — 20%

***** Penalty calculation is based on reference costs

TAMS 3 Late Penalty Schedule

No. days late claim	% Penalty	No. days late claim	% Penalty	No. days late claim	% Penalty
0	*Completion date*	**41**	6%	**82**	12%
1	1%	**42**	6%	**83**	12%
2	1%	**43**	7%	**84**	12%
3	1%	**44**	7%	**85**	13%
4	1%	**45**	7%	**86**	13%
5	1%	**46**	7%	**87**	13%
6	1%	**47**	7%	**88**	13%
7	1%	**48**	7%	**89**	13%
8	2%	**49**	7%	**90**	13%
9	2%	**50**	8%	**91**	13%
10	2%	**51**	8%	**92**	14%
11	2%	**52**	8%	**93**	14%
12	2%	**53**	8%	**94**	14%
13	2%	**54**	8%	**94**	14%
14	2%	**55**	8%	**95**	14%
15	3%	**56**	8%	**96**	14%
16	3%	**57**	9%	**97**	14%
17	3%	**58**	9%	**98**	14%
18	3%	**59**	9%	**99**	100%
19	3%	**60**	9%	**99+**	100%
20	3%	**61**	9%		
21	3%	**62**	9%	**Approval expiry date/ completion date = day 0**	
22	4%	**63**	9%		
23	4%	**64**	10%		
24	4%	**65**	10%		
25	4%	**66**	10%	**1% increase in penalty every 7 days a claim is late**	
26	4%	**67**	10%		
27	4%	**68**	10%		
28	4%	**69**	10%		
29	5%	**70**	10%	**99 days late and all days late thereafter = 100% penalty**	
30	5%	**71**	11%		
31	5%	**72**	11%		
32	5%	**73**	11%		
33	5%	**74**	11%	**98 days = 14 weeks No grace period**	
34	5%	**75**	11%		
35	5%	**76**	11%		
36	6%	**77**	11%		
37	6%	**78**	12%		
38	6%	**79**	12%		
39	6%	**80**	12%		
40	6%	**81**	12%		

ANNEX D

Calculation of Production Units for Intensive Enterprises

The table below sets out how Production Units on the holding are calculated in respect of the following intensive enterprises:

Pig Production: Sow Breeding only Sow Breeding and Finishing Pigs Finishing only	 0.8 unit 1.1 units 6.0 units/100 pig places
Broilers	3.0 units/1000 bird places
Broiler/Layer Breeders	8.0 units/1000 bird places
Layers	3.0 units/1000 bird places
Turkeys (fattening)	3.0 units/1000 bird places
Free Range Egg Production	1.5 units/100 bird places
Ducks/Geese/Other Farmed Fowl	3.0 units/ 1000 bird places
Mushrooms	20 units per 30 metre tunnel
Glasshouse crops	125 units per hectare
Nursery (liner) production	75 units per hectare
Shrub production (containers)	50 units per hectare
Ornamental trees, field grown	25 units per hectare
Deer	0.3 units

ANNEX E

(CCS CR/CY)

CCS CUSTOMER REGISTRATION FORM – COMPANY

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)
Eircode: ☐☐☐ ☐☐☐☐	Eircode: ☐☐☐ ☐☐☐☐
Telephone No:	Fax No:
Mobile No: Email Address:	
Remittance advices and other correspondence will issue to this email address	
TAX CLEARANCE DETAILS: ***Access Code and TRN required for eTC)***	
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** ☐ **Relevant Contract Tax** ☐	
CURRENT BUSINESS ID OR ROLE WITH DEPARTMENT:	
Signature:	
Date:	
Please complete this form fully and return to **TAMS 3 Section, On Farm Investments, Johnstown Castle Estate, Wexford**. Completed Forms can also be returned by email to: TAMScontractors@agriculture.gov.ie . Please submit bank details if you intend to receive payments from the Department of Agriculture, Food & the Marine.	
**Any field denoted by an asterisk is mandatory and must be completed*	

Why do we look for this data?
Every customer of the Department, including companies, has a customer record on the Department's computer database known as the Corporate Customer System (CCS). This is a centralised system which ensures that customer data is kept accurate and up to date.
We look for this data to ensure that your company details are inputted accurately onto CCS.

Is there a legal basis for the Department seeking this data?
All the personal details collected by the Department are in line with our statutory obligations and in line with the current Data Protection legislation.

Am I entitled to get a copy of my company's data held on CCS?
Yes, you are entitled to receive a copy of your company's data held on CCS. You can apply to receive this by writing or emailing the Data Protection Unit. A fee of €6.35 may apply to such requests. Further information can be found on the Data Protection page on the Department website gov.ie - Data Protection (www.gov.ie)

If I see the data about my company on CCS is incorrect, can I have this rectified?
Yes, you are entitled to have any errors rectified by writing to CCS Admin Section, Government Buildings, Farnham Street, Cavan H12 D459 or by e-mailing ccsadmin@agriculture.gov.ie.

Can I check my company's data if it is registered for the Department's Online Services?
Yes, you can check your company's data when you log on to your company's Online Services account.

How can I be sure that my company's data is held securely on CCS and that it will be kept confidential?
The Department is classified as a Data Controller under the Data Protection Acts and must therefore abide by regulatory requirements that set out how it should collect, use and safeguard personal information. Only Department staff requiring access to your record in their normal work can access your company's data on CCS.

This form containing your company's data will be stored securely and then disposed of by confidential shredding.

Is my company's data on CCS shared with third parties outside the Department?
Yes, your company's data may be shared with other Departments/Agencies for purposes including ID verification or statistical reasons and will be done in line with our Data Protection obligations under current Data Protection legislation.

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

TO BE COMPLETED BY THE CUSTOMER

*PPS 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 ☐ PART TIME FARMER ☐ NON FARMER ☐	
*POSTAL ADDRESS:	*BUSINESS ADDRESS (if different)
Eircode: ☐☐☐ ☐☐☐☐	Eircode: ☐☐☐ ☐☐☐☐
Telephone No:	Fax No:
Mobile No:	Email Address:
TAX CLEARANCE DETAILS: ***(Access Code and TRN required for eTC)***	
VAT Number (if applicable):	
Are you liable for: Withholding Tax ☐	Relevant Contract Tax ☐
CURRENT BUSINESS ID OR ROLE WITH DEPARTMENT:	
Signature:	
Date:	

Please complete this form fully and return to **TAMS 3 Section, On Farm Investments, Johnstown Castle Estate, Wexford**. Completed Forms can also be returned by email to: TAMScontractors@agriculture.gov.ie . Please submit bank details if you intend to receive payments from the Department of Agriculture, Food & the Marine.

**Any field denoted by an asterisk is mandatory and must be completed*

Data Protection Notice

1. The personal data sought from you is required for the purpose of entering your details onto the DAFM Corporate Customer System (CCS). Failure to provide all the personal data required to facilitate the entering of your details onto CCS will result in DAFM being unable to conduct business with you.

2. For customers supplying the Department, the legal basis for processing the personal data is Article 6(1) (b) of Regulation (EU) 2016/79 of the European Parliament and of the Council of 27 April 2016 (the General Data Protection Regulation) i.e., processing is necessary for the performance of a contract to which the data subject is party or in order to take steps at the request of the data subject prior to entering into a contract. For customers paying the Department, the legal basis for processing is Article 6(1)(c) of the same Regulation i.e., processing is necessary for compliance with a legal obligation to which the controller is subject.

3. Data provision being statutory or contractual obligation:
The data provided for this purpose is being requested under a contractual obligation in cases where DAFM issue payments **or** as being necessary to the collection of rates, tolls or other charges imposed under any Act or Statutory Instrument administered by the Minister for Agriculture, Food and the Marine

4. Information provided on this form will be shared with other Business Areas within the Department for the purposes of facilitating and processing payments or collecting charges in a timely and efficient manner. DAFM is also obliged by law to provide data on request to the Central Statistics Office under Section 30 of the Statistics Act 1993, to the Department of Social Protection (DSP) under Section 262 of the Social Welfare Consolidation Act 2005 Act (as amended) and to the Revenue Commissioners, An Garda Síochana, and other bodies, in accordance with Section 8 of the Data Protection Acts 1988 and 2003. The introduction of the General Data Protection Regulation in May 2018, and any further national Data Protection legislation, may change the requirements and the legislative basis for such requests.

5. The data submitted will be retained by DAFM only as long as there is a business need to do so in line with the purposes for which it was collected. It will then 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 them.

6. Each individual has data protection rights, which have been further enhanced by the introduction of the General Data Protection Regulation (GDPR) effective from 25 May 2018. These rights, where applicable, are:

- A right to access, rectify or erase their personal data
- A right to restriction of processing
- A right to object or withdraw consent to processing
- A right to data portability
- A right to make a complaint to the Data Protection Commissioners Office *https://www.dataprotection.ie*

Further information is available here - gov.ie - Data Protection (www.gov.ie)

7. The Data Controller for the collection and processing of all personal data in the Department of Agriculture, Food and the Marine is the Minister for DAFM as a legal entity.

8. The Data Protection Officer can be contacted in relation to any of your rights outline as above:
Data Protection Officer, Data Protection Unit, Corporate Affairs, Department of Agriculture, Food and the Marine, Pavilion A, Grattan Business Park, Dublin Road, Portlaoise, Co. Laois. R32 K857.
Email: dataprotectionofficer@agriculture.gov.ie

9. Technical information on the cookies used on our Department's website is available at the following link:
gov.ie - Privacy policy (www.gov.ie)

ANNEX F

HEALTH AND SAFETY

CLIENT INFORMATION SHEET

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 an 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 contactor 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 coordinated 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 their interest in part of an 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 technical helpline number 053 9114181 is available between 10.00 am to 12.30 pm and 2.00 pm to 4.30 Monday to Friday excluding public holidays.

For all other TAMS queries contact TAMS 3 Admin on 053 9163425.

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

ANNEX H

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

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

TAMS 3 - REQUEST TO AMEND TAMS 3 APPLICANT DETAILS

Only complete this form if you have an existing TAMS approval(s) or Payment and the holding is being transferred to another entity (Individual, Partnership or Company) and you wish to transfer all current TAMS 3 Approvals/Payments

Please complete section A & B fully

Section A - Existing Applicant- (completed by existing applicant)

TAMS 3 ID: _____

Date of transfer: _____

I/we agreed to the transfer of all current approvals or payments issued under TAMS 3 schemes to the entity (Individual, Partnership or Company) detailed below. I/we agree to the transfer of investment(s) to the new entity. I/We understand that I/we surrender all rights and future payments under the scheme.

Signed _____ Dated _____/_____/_____

Signed _____ Dated _____/_____/_____

Section B- Replacement Applicant (completed by different or replacement applicant)

Name: _____

Partnership Number (if relevant): _____

Address: _____

I/we agree to the transfer of approval/payment from the original applicant. I/we agree and accept the transfer of investment(s) from the original applicant.

I/we have read and understand the conditions of the TAMS 3 schemes and agree to observe and be bound to these terms and conditions

Signed _____ Dated _____/_____/_____

Signed _____ Dated _____/_____/_____

If transferring to a company, you must submit your company documents i.e. Certificate of Incorporation, with Memorandum and Articles of Association/One Document Constitution

Please return this form by email (attachment) to tamsrole@agriculture.gov.ie
or by post to: TAMS Section, OFI Division, Department of Agriculture, Food and the Marine, Johnstown Castle Estate, Wexford

This Scheme is funded by the Irish Government and part-financed by the European Union (European Agricultural Fund for Rural Development) under the Rural Development Plan 2014-2020.

ANNEX I

Eligible Crops

Barley - Spring
Barley - Winter
Beans - Spring
Beans - Winter
Borage
Camelina
Early Potatoes
Grass Year 1
Grass Year 1 MSS
Grass Year 2
Grass Year 2 MSS
Grass Year 3
Grass Year 3 MSS
Hemp
Linseed
Lupins
Maincrop Potatoes
Millet
Mustard
Oats - Spring
Oats - Winter
Oilseed Rape - Spring
Oilseed Rape - Winter
Peas
Protein/Cereal mix 50/50
Quinoa
Rye
Seed Potatoes
Soya bean
Triticale
Vetch
Wheat - Spring
Wheat - Winter