



STATUTORY INSTRUMENTS.

S.I. No. 247 of 2015



REGISTRATION OF FARM PARTNERSHIPS REGULATIONS 2015

REGISTRATION OF FARM PARTNERSHIPS REGULATIONS 2015

I, SIMON COVENEY, Minister for Agriculture, Food and the Marine, in exercise of the powers conferred on me by subsection (4A) (as inserted by subsection 20(1)(h) of the Finance Act 2013 (No. 8 of 2013)) of section 667C of the Taxes Consolidation Act 1997 (No. 39 of 1997) with the consent of the Minister for Finance, hereby make the following regulations:

Citation

1. These Regulations may be cited as the Registration of Farm Partnerships Regulations 2015.

Interpretation

2. (1) In these Regulations—

“Act” means the Taxes Consolidation Act 1997;

“farm asset” means land, building, entitlement to Common Agricultural Payments, livestock and machinery used for farming;

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

(2) A word or phrase that is used in Part 23 of the Act and is also used in these Regulations has in these Regulations the same meaning as in the said Part of the Act.

Registered farm partnerships

3. (1) The Minister shall establish and maintain a register of Registered Farm Partnerships.

(2) The Minister may publish the register of Registered Farm Partnerships in a manner the Minister considers appropriate.

Conditions to be met by farm partnership for registration

4. The Minister shall grant registration to farm partnerships that satisfy the following conditions—

(a) the partnership is engaged in the trade of farming;

(b) subject to Regulation 5, the partnership consists of at least 2 persons but not more than 10 persons,

(c) at least one partner satisfies the requirement of Regulation 6(1) and any other partner satisfies the requirements of Regulation 6(1) or (2),

Notice of the making of this Statutory Instrument was published in “Iris Oifigiúil” of 16th June, 2015.

- (d) the partnership has a written partnership agreement including details of the partners, their shares in the partnership, land farmed by the partnership and matters relating to the operation of the partnership,
- (e) the partnership operates in accordance with the Partnership Act 1890,
- (f) the partnership commits to a period for operation of the partnership agreement of not less than 5 years,
- (g) unless otherwise approved by the Minister in writing, no partner is in occupation of farm land outside the farm partnership at any time during the period of registration,
- (h) unless otherwise approved by the Minister in writing, all payments to the partners arising from the trade of farming shall be paid to the farm partnership,
 - (i) the partnership agrees to co-operate with inspections and provide such information as the Minister may reasonably require at any time during the period of registration to ensure compliance with registration,
- (j) farm land of partners in occupation of such land shall not be more than 50 kilometres from the farm land of another partner, and
- (k) the partnership agrees to notify the Minister within 21 days of any material change to the farm partnership or its activities.

Limitations on partners

5. (1) The Minister shall not register a farm partnership if a partner—

- (a) is a director of a company that is a partner in the farm partnership, or
- (b) has a shareholding in another partner in the farm partnership.

(2) Where a proposed partner in a farm partnership is a co-owner of land (other than commonage) and the other co-owner does not wish to be a partner, the proposed partner shall inform the Minister and provide details of the land in question and where the Minister is satisfied that such land should be excluded from the partnership, the Minister shall issue an exemption in writing.

Criteria for partnerships

6. (1) At least one partner in the farm partnership shall be a person who has been engaged in the trade of farming on land owned or leased by that person consisting of at least 3 hectares of useable farm land for at least 2 years immediately preceding the date of formation of the partnership.

(2) Where only one partner in the farm partnership satisfies the requirement of paragraph (1), at least one other partner shall be a natural person and that person shall—

- (a) have an agricultural qualification listed in the Schedule or a qualification determined by Teagasc on behalf of the Minister as being of equivalence to those listed in the Schedule, and
- (b) hold an entitlement to at least 20% of the profits in the farm partnership profit sharing arrangement.

Application process

7. The members of a farm partnership shall apply in writing to the Minister for registration in a form determined by the Minister and provide a copy of the partnership agreement and any information or material that the Minister may reasonably require for the purposes of registration.

Period of registration

8. The Minister shall grant registration for a period not exceeding 5 years and shall issue a certification of registration and a unique identifier to the partnership.

Refusal, suspension or withdrawal of registration

9. The Minister may refuse an application or suspend or withdraw registration in the register if—

- (a) an applicant or a partner of a registered farm partnership has failed to comply with any of the requirements set out in Regulations 4, 5 or 6,
- (b) the applicant or partner of a registered farm partnership furnishes information that, in the opinion of the Minister, is false or misleading,
- (c) the farm partnership does not satisfy these Regulations, or
- (d) it is, in the opinion of the Minister—
 - (i) necessary to prevent the risk or spread of animal or human disease,
 - (ii) necessary to eradicate animal or human disease, or
 - (iii) necessary, incidental, supplementary or consequential for the purposes of giving effect to an act of the institutions of the European Union.

Process of refusal, suspension or withdrawal of registration

10. If the Minister proposes to refuse, suspend or withdraw registration in the register or to refuse an application, the Minister shall—

- (a) notify the applicant or partners of the registered farm partnership in writing of the proposal and of the reasons for the proposal, and that he or she may make representations to the Minister in relation to the proposal within 21 days of the notification,

- (b) consider a representation duly made before deciding whether to proceed with, modify or annul the proposal, and
- (c) notify the applicant or partners of the registered farm partnership of the decision and the reasons for the decision.

Removal from the register

11. If the Minister withdraws registration in the register or the registration expires through the passing of time such registration shall cease to have effect and shall be removed from the register. The Minister shall notify the partnership in writing of such a removal.

SCHEDULE*Regulation 6***Agricultural Qualification**

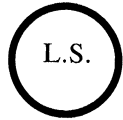
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|---|--|
| Qualifications awarded by the Further Education and Training Awards Council (FETAC)/QQI | |
| 1 | <ul style="list-style-type: none"> a) Level 6 Advanced Certificate in Farming; b) Level 6 Advanced Certificate in Agriculture; c) Level 6 Advanced Certificate in Dairy Herd Management; d) Level 6 Advanced Certificate in Drystock Management; e) Level 6 Advanced Certificate in Agricultural Mechanisation; f) Level 6 Advanced Certificate in Farm Management; g) Level 6 Advanced Certificate in Machinery and Crop Management; h) Level 6 Advanced Certificate in Horticulture; i) Level 6 Advanced Certificate in Forestry; j) Level 6 Advanced Certificate in Stud Management; k) Level 6 Advanced Certificate in Horsemanship; l) Level 6 Specific Purpose Certificate in Farm Administration |
| Qualifications awarded by the Higher Education and Training Awards Council (HETAC)/QQI: | |
| 2 | <ul style="list-style-type: none"> a) Higher Certificate in Agriculture; b) Bachelor of Science in Agriculture; c) Higher Certificate in Agricultural Science; d) Bachelor of Science in Agricultural Science; e) Bachelor of Science (Honours) in Land Management, Agriculture; f) Bachelor of Science (Honours) in Land Management, Horticulture; g) Bachelor of Science (Honours) in Land Management, Forestry; h) Higher Certificate in Engineering in Agricultural Mechanisation; i) Bachelor of Business in Rural Enterprise and Agri-Business; j) Bachelor of Science in Agriculture and Environmental Management; k) Bachelor of Science in Horticulture; l) Bachelor of Arts (Honours) in Horticultural Management; m) Bachelor of Science in Forestry; n) Higher Certificate in Business in Equine Studies; o) Bachelor of Business in Equine Studies; p) Higher Certificate in Science Applied Agriculture. |
| Qualifications awarded by other third-level institutions: | |
| 3. | <ul style="list-style-type: none"> a) Bachelor of Agricultural Science as awarded by University College Dublin; b) Bachelor of Veterinary Medicine awarded by University College Dublin; c) Bachelor of Science in Equine Science awarded by the University of Limerick; d) Diploma in Equine Science awarded by the University of Limerick. |

The Minister for Finance consents to the making of these Regulations.



GIVEN under the Official Seal of the Minister for Finance,
11 June 2015.

MICHAEL NOONAN,
Minister for Finance.



GIVEN under my Official Seal,
11 June 2015.

SIMON COVENEY,
Minister for Agriculture, Food and the Marine.

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