

Published on 15.10.2020

**2021 SCHEME OF INVESTMENT AID FOR THE  
DEVELOPMENT OF THE COMMERCIAL HORTICULTURE  
SECTOR**

**Terms and Conditions**



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

<b>Table of Contents</b>		<b>Page No.</b>
<b>1</b>	<b><i>Introduction</i></b>	4
<b>1.1</b>	Scheme Overview	4
<b>1.2</b>	Scheme Objectives	4
<b>1.3</b>	Who is Eligible?	4
<b>1.4</b>	Scale of Investments	4
<b>1.5</b>	Justification for Granting Aid	5
<b>1.6</b>	Funding and Financing	5
<b>1.7</b>	Competitiveness of Applications	5
<b>1.8</b>	Rate of Grant	5
<b>1.9</b>	Deadlines for receipt of applications, completion of investments and submission of claims for payment of grant aid	6
<b>1.10</b>	Procedures	7
<b>1.11</b>	Unsuccessful Projects	7
<b>2</b>	<b><i>Definitions</i></b>	7
<b>3</b>	<b><i>Applications</i></b>	8
<b>3.1</b>	Application Forms	8
<b>3.2</b>	Supporting Documentation	8
<b>3.3</b>	Postal Applications	8
<b>3.4</b>	Quotations	8
<b>3.5</b>	Incomplete Applications	9
<b>3.6</b>	Eligibility Requirements for Groups or Individuals	9
<b>3.7</b>	Applicant Skill and Competence	9
<b>4</b>	<b><i>Eligible Investments and Conditions relating to Approved Investments</i></b>	9
<b>4.1</b>	Eligible Investments	9
<b>4.2</b>	Commercial Viability of Proposed Investment	10
<b>4.3</b>	Financing of Approved Items	10
<b>4.4</b>	Aid from Other Sources	10
<b>4.5</b>	Commencement of Work	11
<b>4.6</b>	Limitations	12
<b>4.7</b>	Planning Permission	12
<b>4.8</b>	Food Safety	13
<b>4.9</b>	Quality Assurance Programme Participation	13
<b>4.10</b>	Protection of the Environment	14

<b>5</b>	<b><i>Completion of Works and Claim for payment</i></b>	<b>14</b>
<b>5.1</b>	Proof of payment of relevant Invoices	14
<b>5.2</b>	Invoices in Respect of work carried out by Persons other than the Applicant	15
<b>5.3</b>	Completion of Investments/Deadline for Submission of Claim for Payment	15
<b>5.4</b>	Retention of Grant Aided Investments	16
<b>5.5</b>	Provision of Information	16
<b>6</b>	<b><i>Further Conditions for Applicants and Data Protection</i></b>	<b>17</b>
<b>6.1</b>	Further Conditions for Applicants	17
<b>6.2</b>	Data Protection	17
<b>7</b>	<b><i>Tax Requirements</i></b>	<b>20</b>
<b>7.1</b>	Tax Clearance for Contractor	20
<b>7.2</b>	Tax Clearance for Applicant	20
<b>8</b>	<b><i>Inspection by Department</i></b>	<b>20</b>
<b>8.1</b>	Compliance Inspections and Right of Entry	20
<b>9</b>	<b><i>Penalties and Appeals</i></b>	<b>20</b>
<b>9.1</b>	False Statements	20
<b>9.2</b>	Withdrawal of Grant Aid	21
<b>9.3</b>	Appeals	21
<b>10</b>	<b><i>General Information and Conditions</i></b>	<b>21</b>
<b>10.1</b>	Responsibility of Applicant	21
<b>10.2</b>	Review of Financial Aids	22
<b>10.3</b>	Conditions Relating to Approval	22
<b>10.4</b>	Force Majeure or Exceptional Circumstances	22
<b>10.5</b>	Charges for Visits and Services	23
<b>10.6</b>	Additional Conditions	23
<b>11</b>	<b><i>Transparency of the Scheme</i></b>	<b>23</b>

## **1. Introduction**

**This document outlines the Terms and Conditions attaching the 2021 Scheme of Investment Aid for the Development of the Commercial Horticulture Sector.**

### **1.1 Scheme Overview**

1.1 This scheme is intended to assist in the development of the horticulture sector, including beekeeping, by grant aiding capital investments in specialised plant and equipment including renewable energy, as well as technology adoption specific to commercial horticulture production.

This scheme falls under State Aid in accordance with EU Guidelines for State Aid in the agricultural and forestry sector and in rural areas 2014 to 2020.

### **1.2 Scheme Objectives**

The scheme aims to facilitate environmentally friendly practices, promote the diversification of on-farm activities, improve the quality of products and improve working conditions.

### **1.3 Who is Eligible?**

The scheme is aimed at those engaging in commercial horticultural production and/or beekeeping. Non-production investments, which are directly associated with primary production, may also be considered.

Applicants other than companies or corporate bodies must be over 18 years of age.

### **1.4 Scale of investments**

The minimum investment which will be considered for grant aid is €10,000 excluding VAT, except in the case of beekeeping where a minimum investment of €2,000 excluding VAT applies.

The upper cumulative limit, per applicant, for investments under the scheme over the period 2020-2027 is €5m.

Aid for each investment will be decided based on the availability of funds and the ongoing priorities for each sector within the industry as well as the quality and scale of the proposals. Account will also be taken of whether grants awarded to the applicant under previous rounds of this scheme were drawn down in full.

***In some cases, only part of an investment may be approved for aid.***

## **1.5 Justification for Granting Aid**

Aid for investment will, at all times, be subject to the condition that, in the opinion of the Department, the investment is justified. However, the approval for, or payment of aid, does not imply any endorsement by the Department of a project's safety, technical feasibility and/or economic viability.

## **1.6 Funding and Financing**

Under this scheme and subject to conditions beneath, aid at a rate of 40% (or a maximum rate of 50% in the case of young farmers ) will be payable on the accepted cost (excluding VAT, discounts and allowances) of capital investments approved and completed to the satisfaction of the Department. The Scheme is 100% funded by the Irish Government.

## **1.7 Competitiveness of Applications**

Projects will be assessed for aid on a priority basis and the fact that a project is aided does not create entitlement for similar projects in this or any future round of the scheme. Priorities may change with time or circumstances.

## **1.8 Rate of Grant**

Aid will be payable at the maximum rate of 40% (at a maximum rate of 50% in the case of young farmers) on the accepted net cost of investments approved and completed to the satisfaction of the Department. The amount on which the grant is calculated will not, however, exceed the actual net expenditure incurred (excl. VAT, discounts and allowances), and paid for by the applicant.

To qualify for **the higher rate of grant aid on the basis of being a young farmer**, the applicant must be over 18 years of age, and under 35 years of age on the date of receipt of a valid application by the Department. Each such applicant must submit an original birth certificate with his/her application and must be in a position to demonstrate, by the date of application for payment of aid, that he or she is in control of financial management of the enterprise, for which the grant aid is sought.

In the case of applications made by people operating in partnership or where more than one person has joint interest in the business, the higher rate of aid will only be payable where all parties are under 35 years on the date of receipt of a valid application.

A company or corporate body will not qualify for the higher rate of aid.

## **1.9 Deadlines for receipt of applications, completion of investments and submission of claims for payment of grant aid**

**The deadline for receipt of completed applications under the scheme is 5pm on Friday 18<sup>th</sup> December 2020.** Applications will be accepted prior to the closing date for receipt of applications.

As the funds available under the Scheme of Investment Aid for the Development of the Commercial Horticulture Sector are limited, investments will be in competition for grant aid, and therefore not all eligible investments may receive an offer of funding.

Approved investments must be completed and the claim for payment submitted to the Department not later than **Thursday 30<sup>th</sup> September 2021**. However, in duly justified limited cases, funding may be approved for investments that will be completed and claimed prior to Friday 30/09/22. Payment claims will be accepted prior to the closing date for receipt of claims.

Application forms may be obtained from [www.agriculture.gov.ie](http://www.agriculture.gov.ie) or by emailing [HorticultureGrants@agriculture.gov.ie](mailto:HorticultureGrants@agriculture.gov.ie) or from the address set out below.

Completed applications and all supporting documentation must be submitted in hard copy to:

**Horticulture Grants Section,  
Horticulture and Plant Health Division,  
Department of Agriculture, Food and the Marine,  
Administration Building,  
Backweston Campus,  
Young's Cross,  
Celbridge,  
Co. Kildare,  
W23 X3PH.**

**Phone: 01 5058886**

## **1.10 Procedures**

The Minister shall lay down the procedures to be followed in the operation of the Scheme and reserves the right to alter these procedures from time to time. The Minister may at any time lay down further conditions under the scheme.

## **1.11 Unsuccessful Projects**

Where eligible projects have not been approved for grant aid and have not commenced, applicants may re-apply for consideration in the event of a future round of applications under the scheme, subject to the terms and conditions of the scheme at that time. However, it is important to note that the continuance of the scheme is contingent on sufficient Exchequer funds being made available and the European Commission granting Ireland approval to operate a further round(s) of the scheme.

## **2. Definitions**

For the purpose of this scheme:-

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

**“Approved Adviser”** means a person with a Level 8 degree or higher qualification in Horticulture/Agricultural Science (or equivalent) employed by Teagasc as an Adviser or approved by the Department as an Adviser under the Scheme.

**“Architect/Engineer”** means a person with a Level 8 primary degree or higher qualification in Architecture or Structural/Civil Engineering (as appropriate).

**“the Department”** shall mean the Department of Agriculture, Food and the Marine.

**“horticulture”** means that branch of agriculture that relates to the cultivation, production and preparation for the market of -

- (a) fruit,
- (b) vegetables (excluding potatoes and seed potatoes),
- (c) herbs,
- (d) edible fungi,
- (e) sprouts and / or sprouted seeds,
- (f) nuts,
- (g) edible flowers,
- (h) cut flowers,
- (h) foliage plants,
- (i) hops,
- (j) sports turf,
- (k) honey,

- (l) pot plants, bedding plants and herbaceous plants,
- (m) nursery stock and Christmas trees,
- (n) fruit trees, fruit bushes and fruit plants,
- (o) bulbs, corms and tubers.

“**investment**” means an investment in a commercial horticultural enterprise.

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

### **3. Applications**

#### **3.1 Application Forms**

Applications should be made on an official Application Form. Parts A-E of the Application Form should be completed by the applicant, who must sign Part E and then arrange to have Parts F and G completed, signed and stamped by an Approved Adviser.

#### **3.2 Supporting Documentation**

The required supporting documentation, e.g. latest set of accounts and up-to-date and fully descriptive signed quotation(s) showing net cost, and where appropriate the grant(s) of planning permission as well as detailed drawings must accompany the application. All items required must be submitted in hard copy to the address listed in Condition 1.9 no later than the respective deadline set down in Condition 1.9.

#### **3.3 Postal Applications**

Where an application is being submitted by post the applicant is advised to use Express / Registered Post and to retain their receipt as proof of postage. Applications received after the respective deadline set down in Condition 1.9 will not be considered unless the applicant can provide an Express or Registered Post receipt showing their application was posted in time to arrive before the respective deadline.

#### **3.4 Quotations**

All quotations submitted must be fully descriptive and signed by the person providing the quotation. They should be in printed format and include the quoting company’s full name and contact details.



### **3.5 Incomplete Applications**

Only fully completed signed applications, received with all supporting documentation, will be accepted by the Department. Incomplete applications will not be considered for grant aid.

A grant application will not be deemed to be valid until all supporting documentation required to accompany the application form has been received by the Department. Applications that do not have all the required supporting documentation will be deemed ineligible.

### **3.6 Eligibility Requirements for Groups or Individuals**

Applications may be submitted by individual applicants or on behalf of groups and other legal entities. In cases of joint or group enterprises, one person should be nominated to apply on behalf of the enterprise. In such cases, at least one member of the enterprise must meet the eligibility requirements. If the nominee is not a Director in the enterprise applying for grant aid, a letter signed by each Director or Partner in the enterprise must be submitted with the application to confirm the identity of the person nominated to deal with the Department on behalf of the enterprise with respect to the 2021 Scheme of Investment Aid for the Development of the Commercial Horticulture Sector.

### **3.7 Applicant Skill and Competence**

Applicants must demonstrate that they have the necessary skill and competence to run the business. In the case of group or joint enterprises, at least one member of the enterprise will be required to demonstrate that they have the necessary skill and competence.

## **4. Eligible Investments and Conditions relating to Approved Investments**

### **4.1 Eligible Investments**

The scheme will be confined to new investments specifically related to horticulture.

In cases of investment relating to renewable energy aid will not be granted for the production of biofuels. Investment aid that is granted for renewable energy production for either thermal energy or electricity is limited to serving the energy needs of the applicant. Funding for biomass boilers is subject to these same conditions. For each investment that results in the generation of electrical energy the producer must retain evidence that the quantity of electricity which the investment will generate will be related to the farm or needs and, in principle, should not exceed the total average consumption of the farm on which it has been

placed. Records should be kept of actual electrical energy generated for a period of five years. In addition, biomass boilers for the generation of electrical energy will not be funded unless a minimum percentage of heat energy is utilised, this percentage will be determined based on the specifications of the planned investment.

In cases of investment relating to irrigation for any new or upgrade of existing irrigation equipment that is funded, water meters must be installed to monitor the amount of water usage. Water consumption must be monitored by the applicant and a log of this must be retained for a period of five years.

An investment in an improvement to an existing irrigation installation or element of irrigation infrastructure is eligible only if it is assessed before aid is awarded as offering potential water savings of a minimum of between 5% and 25% according to the technical parameters of the existing installations or infrastructure, a technical report must justify this claim and be submitted with your application.

Applicants must declare where any relationship exists between the applicant and the quoting company/supplier. The nature of this relationship must be declared fully on the application form.

#### **4.2 Commercial Viability of Proposed Investment**

The horticultural enterprise must be shown to be viable on a commercial scale. To enable viability to be assessed, investment proposals must be supported by a satisfactory business plan covering a minimum of two years and the most recent set of accounts.

Applications must contain a comprehensive profile of the current and proposed enterprises, outlets, employment etc. Each project will be assessed on a case-by-case basis, taking into account the business plan, the latest set of accounts and the project profile submitted with the application.

#### **4.3 Financing of Approved Items**

Leasing Agreements and Hire Purchase Agreements will be limited to a maximum period of 5 years.

#### **4.4 Aid from Other Sources**

Each applicant must give an undertaking that he/she has not sought/received, directly or indirectly, other National or EU funding for investments submitted for aid under this scheme. State Aid rules apply.

If any contribution towards the cost of approved works has been or may be made from public funds, other than under this scheme, the amount of aid under the scheme may, where the Department so determines, be reduced accordingly.

Investments which the Department considers eligible for aid under the Scheme of Aid for Producer Organisations in the Fruit and Vegetables Sector will not be grant aided under this scheme if the applicant is a member of a Producer Organisation.

Investments which are eligible for consideration for aid under the Organic Capital Investment Scheme will not be grant aided under this scheme if the applicant is a licensed organic operator registered with an approved organic certification body. However investments in horticulture specific equipment with specifications exceeding those set for the Organic Capital Investment Scheme will be considered by the Department.

Investments which are eligible for consideration for aid under the Tillage Capital Investment Scheme will not be grant aided under this scheme. However investments in horticulture specific equipment with specifications exceeding those set for the Tillage Capital Investment Scheme will be considered by the Department.

An applicant must notify the Department if he or she has raised funds under the Employment and Investment Incentive Scheme (EII) or Startup Refunds for Entrepreneurs (SURE) as operated by the Irish Revenue Commissioners. If any of these situations apply, the applicant must provide details of the application, the amount(s) raised since 1 January 2017, and the total amount received to date since then. Where the first share issue of funds under any of these schemes took place since 01/01/2017 the grant aid payable under this scheme may be reduced by 50% where the applicant is located in a non-assisted area and by 20% where the applicant is located in an assisted area. If the amount of the reduction arising from this calculation is greater than the value of the EII or SURE investment received, then the reduction in aid under this scheme will not exceed the amount of the EII or SURE investments.

#### **4.5 Commencement of Work**

***Work on a project must not commence until after the respective letter of approval has been issued by the Department.***

Items invoiced, delivered or purchased, or payments made before issue of the approval letter by the Department, are not eligible for grant aid under this scheme.

The following preparatory measures will not be deemed to constitute commencement of work and may be undertaken whenever appropriate:

- Obtaining planning permission.
- Preparatory/feasibility studies specifically carried out for the proposed investment by, for instance, a consultant or a registered architect.

- Site clearance and fencing.

***No aid will be paid for projects which commence before the date of issue of the respective letter of approval by the Department.***

#### **4.6 Limitations**

- a) Only new materials and/or new specialised horticultural plant/equipment will be grant aided. Aid will not be paid for secondhand equipment, materials or replacements.
- b) Aid will not be paid for repair and maintenance.
- c) In the case of investments relating to buildings, fixed structures or the purchase of planting material, the applicant must be in a position to show details of their ownership or long-term lease of the site. If the site is leased the lease must run until at least 30<sup>th</sup> September 2027.
- d) In the case of investments relating to the establishment of cut foliage/other types of plantations, part of the grant aid may be deferred pending an inspection by the Department that verifies satisfactory establishment of the plantation.
- e) Projects which aim to increase production for which no sales outlets have been identified in the Business Plan supporting the application will not be grant aided.
- f) Own labour costs will only be eligible under the scheme if the applicant has accurately documented the costs and the Department is satisfied that the costs are appropriate.

#### **4.7 Planning Permission**

Where an applicant proposes investment in a building(s) or fixed structure(s) (including polytunnels) that requires planning permission the applicant must be in receipt of a grant of planning permission at the time of application for the Scheme. In addition, the grant of planning permission must not expire for at least six months after the closing date for receipt of applications under the Scheme.

If the applicant believes the proposed investment in a building(s) or fixed structure(s) (including polytunnels) does not require planning permission an original written confirmation of exemption on headed paper signed by a Chartered Engineer or a Registered Architect or written confirmation from the relevant Local Authority of exemption from planning permission requirements must be submitted at the time of application.

If planning permission is required for a proposed investment the grant of planning permission and a copy of the full set of drawings on which planning permission was obtained must be submitted with the application under the Scheme. The drawings submitted must all have been stamped as received by the Local Authority.

#### **4.8 Food Safety and Plant Health**

An applicant, who is a producer in the food chain must be registered with the Department under Regulation (EC) No 853/2004 of the European Parliament and of the Council on the hygiene of foodstuffs.

The Department reserves the right to withhold payment of grant aid where it is evident to the Department that an applicant is producing food in an unhygienic manner.

An applicant, who is a Professional Operator under EU Plant Health Regulation 2016/2031/EU must be registered with the Department. The Department reserves the right to withhold payment of grant aid if the applicant has not registered or is contravening this regulation.

#### **4.9 Quality Assurance Programme Participation**

Food producers, other than where the investment solely relates to beekeeping/honey production, must be **approved participants** in the appropriate **Bord Bia Quality Assurance Programme(s), or a recognised equivalent, on the date of application for payment of grant aid.**

Small scale producers who only directly supply a local non-wholesale market may apply for a derogation from the requirement to be an approved participant in the appropriate Bord Bia Quality Assurance Programme(s), or a recognised equivalent by completing the relevant section on their Application Form. The Department will consider any derogation requests received on a case by case basis.

If an applicant who has submitted a derogation request is approved to conduct investment(s) under this Scheme their letter of approval will advise them whether they have been granted the derogation. If the derogation requested is not granted the applicant must be an approved participant in the appropriate Bord Bia Quality Assurance Programme(s), or a recognised equivalent, on the date of application for payment of grant aid.

#### **4.10 Protection of the Environment**

To ensure protection of the environment, applicants:

- a) must agree to farm in accordance with the criteria for Good Agricultural and Environmental Condition (GAEC);
- b) may be required to make investments or to carry out additional requirements over and above that covered in their initial applications e.g. investment in hygiene controls, nutrient recycling or pollution control. Such additional works will not be grant aided; and/or
- c) may be refused grant aid where the Department is of the opinion that the works proposed to be carried out would cause damage to the environment – in particular to environmentally sensitive areas or to a structure or area of historical or archaeological importance.

The applicant must provide details of measures in place to protect the environment from any possible increased pressure resulting from the proposed investments. An environmental impact statement (EIA) may be requested where the Department of Agriculture, Food and the Marine is of the opinion that the works proposed to be carried out would increase pressure on the environment, in particular to environmentally sensitive areas or to a structure or area of historical or archaeological importance.

Investments that are considered to have an environmental benefit will take precedence.

### **5. Completion of Works and Claims for Payments**

#### **5.1 Proof of Payment of Relevant Invoices**

It will be a requirement for all applicants to submit proofs of payment that are acceptable to the Department. These proofs will consist of original bank statements and copies of encashed cheques. Alternatively, on-line bank statements (only high quality colour printouts with bank logo) with copies of encashed cheques will be acceptable, or if payment is made by direct credit transfer an original bank statement or on-line 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.

## **5.2 Invoices in respect of work carried out by persons other than the applicant**

- a) The invoices submitted must include items relevant to the works that received approval. Any values which are not directly related to the approved works which are included on an invoice must be clearly marked and excluded from the claim for payment of aid.
- b) Cash payments are ineligible unless the payments are supported by the supplier's original invoice/receipt which is signed and dated by the supplier as paid.
- c) Invoices for approved works and purchases must be provided before the final inspection by the Department's Officer and must accompany the payment claim.
- d) Where items/materials invoiced, delivered or purchased or paid for, or works commenced on proposed investment(s) prior to the issue of written approval, grant aid will not be paid as per Condition 4.5 above.
- e) All invoices should be original, should be on headed paper and should include the name, address and VAT number of the supplier/contractor. In addition, the receipt must indicate:
  - The name and address of the applicant
  - The invoice number and date
  - The details of the purchase in an itemised form specifically referencing the serial number(s), where applicable
  - The total VAT paid
  - The amount of discount if any.

## **5.3 Completion of Investments/Deadline for Submission of Claim for Payment**

Approved investments must be completed and a claim for grant aid made within the period stipulated by the Department.

Fully completed claims for payment will be accepted prior to the closing date for receipt of claims and should be submitted as soon as possible once a project is complete. An applicant's claim for payment must be received in the Department **not later than 30<sup>th</sup> September 2021 unless the applicant's Letter of Approval stipulates a later date for submission of the application.**

**Approval to complete an investment over the period to 30<sup>th</sup> September 2022 will only be granted in limited duly justified cases where the applicant has**

**requested and justified to the Department's satisfaction an extended period for completion of the investment at the time of their initial application.**

**Claims for payment will not be accepted after the closing date for receipt of claims specified on the applicant's Letter of Approval unless the applicant has lodged a request for force majeure to apply, and this request has been accepted by the Department, prior to the closing date for receipt of claims as specified on their Letter of Approval.**

#### **5.4 Retention of Grant Aided Investments**

Items in respect of which grant aid has been paid must be retained in the applicant's ownership/possession for a period of at least 5 years from the date the Department receives the applicant's respective claim for payment of grant aid.

The Department reserves the right to recover any grant aid paid where the investment aided does not continue to be used by the applicant for horticultural purposes for a period of at least 5 years from the date the Department received the applicant's respective claim for payment of grant aid.

All items grant aided must be held within the State for at least 5 years from the date the Department receives the applicant's respective claim for payment of grant aid.

If an applicant becomes aware that an item which was grant aided will no longer be retained in accordance with the conditions set out above the applicant should immediately notify the Department using the contact details set out under Condition 1.9.

#### **5.5 Provision of Information**

Applicants must provide any information required by the Department for the control, monitoring and evaluation of the scheme and any other information requested in support of their claim.



## **6. Further Conditions for Applicants and Data Protection.**

### **6.1 Further Conditions for Applicants**

- a) All applicants must undertake to comply with all National and EU standards in respect of the investments approved under the scheme.
- b) Payment of grant aid is subject to compliance with statutory requirements in relation to the pay and working conditions of employees.
- c) It is the applicant's responsibility to ensure that all works shall be carried out in accordance with the provisions of all relevant statutes, regulations, byelaws and duty of care.
- d) The onus for obtaining all consents, permissions, etc. including planning permission, consent to entry on, or interference with, land, other property or right of any other persons, rests on the applicant.
- e) Payment of grant aid by the Department should not be taken as evidence of compliance with the above legal provisions, consents, etc.

### **6.2 Data Protection**

#### **a) Requirement for submission of personal data**

The personal data sought from the data subject (applicant) is required to process an application under the scheme and is necessary for the execution of contract i.e. payment of grant aid. Failure to provide all the personal data required to facilitate the processing of the application under the scheme will result in the Department being unable to process the application.

#### **b) Use of data held by the Department**

In processing an application or a claim for payment of aid under the scheme, the Department may exchange, request, access or use data held within the Department which is required for the same purpose of processing, assessment or verification of the application and/or eligibility under the scheme. This data has been provided by the data subject and the use of this data is to avoid the requirement for the data subject to re-submit this data and also in the interest of administrative efficiency to facilitate the prompt processing of approvals and claims for payment.

Such data may include:

- Details submitted as part of an application under the Basic Payment Scheme or associated schemes
- Land parcel details

- Payments made
- Approved Adviser authorised by data subject to act on their behalf.
- Inspection details and results
- Bank account details

**c) Use of data received from external source**

The Department may use data received from an external source in relation to the applicant which is required for the purpose of processing, assessment or verification of the application and/or eligibility for grant aid under the Scheme.

**d) Period of Data Storage**

The data submitted in support of the application by the data subject under the scheme will be retained by the Department for a period of seven years from the closing date from receipt of applications under the scheme. This period has been set by the Department based on business needs. When the period has expired the data will be destroyed/archived in line with the guidance from the National Archives Office.

**e) Right of access, rectification, erasure, restriction, objection to processing, portability.**

The data subject has the right to request from the Department access to and rectification or erasure of personal data, or restriction of processing concerning the data subject or to object to processing as well as the right to data portability. However, where the data subject requests the Department to rectify or erase personal data required for processing an application or restricts the processing concerning the data subject required for processing an application, the application cannot be processed. The Department is also required to retain data where this data is required for the purposes of Audits authorised by the Department or the European Commission.

**f) Further Processing of Personal Data**

The Department may wish to use personal data provided by the data subject for a purpose other than the processing of the application under the scheme. Data may be used for statistical, research or analysis purposes. By submitting an application under the Scheme the data subject is deemed to consent to their personal data being used for statistical, research or analysis

purposes. If necessary the consent of the data subject will be sought in advance of any further processing of personal data.

For the purposes of administering the scheme, the Department reserves the right to request alternative evidence from a quoting company /supplier with regard to any quote submitted with an application or any invoice submitted with a payment claim directly by the applicant or by a third party.

Details of the investment(s) approved for an applicant, including cases where no investment has been approved, will be notified to the Approved Adviser who was involved in preparing the respective application for the scheme.

**g) Withdrawal of consent**

Where the data subject has given consent to use personal data for a purpose other than processing an application or claim for payment under the Scheme (e.g. for statistical, research or analysis purposes) that consent can be withdrawn by notifying the Department using the contact details set out under Condition 1.9.

**h) Right of Complaint to the Data Protection Commissioner**

The data subject has the right to lodge a complaint to:

Data Protection Commissioner  
Canal House  
Station Road  
Portarlinton  
Co Laois  
R32 AP23

Tel: 0761 104800

e-mail: [info@dataprotection.ie](mailto:info@dataprotection.ie)

## **7. Tax Requirements**

### **7.1 Tax Clearance for Contractor**

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 work of the investment included in this scheme, such contractor must be tax compliant where the total receipts from that contractor exceed €650.

In the case of a non-resident contractor, such contractors must also be tax compliant in Ireland. This provision applies whether or not the non-resident contractor has a registered office in this country.

### **7.2 Tax Clearance for Applicant**

In the case of grant awards in excess of €10,000, the applicant must be tax compliant and must submit their eTC reference and access code when applying for payment under the scheme. These details should be submitted as soon as possible but not later than the date of application for payment of grant aid.

## **8. Inspection by Department**

### **Compliance Inspections and Right of Entry**

The Department reserves the right to arrange for an inspection, at all reasonable times, of any land, premises, plant, equipment and records of participants or applicants for participation in this scheme.

The applicant, or a person nominated by the applicant, must make himself or herself available to the Department Inspector in order to carry out the necessary inspections.

## **9. Penalties and Appeals**

### **9.1 False Statements**

Without prejudice to penalties applicable under national law, if, when applying for aid under this scheme, a person knowingly makes a false statement or withholds essential information, all or such portion of the aid given or to be given as the Department may determine shall be reimbursed or withheld. The Department reserves the right to exclude such a person from further participation in the scheme for such a period as it shall determine.

## **9.2 Withdrawal of Grant Aid**

The Department may withdraw approval of grant aid if the applicant fails to abide by the conditions of the scheme. In such event, all or such portion of aid given or to be given shall be reimbursed or withheld as the Department may determine.

## **9.3 Appeals**

Certain aspects of the operation of the Scheme come under the remit of the Agricultural Appeals Office. In all relevant cases applicants will be advised of their rights in this regard.

# **10. General Information and Conditions**

## **10.1 Responsibility of Applicant**

The approval or payment of aid under the scheme does not imply the acceptance by the Department of any responsibility as regards the stability of any structure, or the soundness of any materials used or adequacy for its purposes of any investment, which is the subject of such approval or payment. This is the applicant's responsibility in the first instance and the onus is on him/her to comply with current requirements as regards Health and Safety.

The Department may require certification of quality of work and design.

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

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

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

## **10.2 Review of Financial Aids**

The Department reserves the right to vary, where occasion so demands, the amount of financial aid specified in the scheme subject, at all times, to the provision of any relevant European Union legislation.

## **10.3 Conditions Relating to Approval**

Every approval of development works and purchases under this scheme shall be subject to all conditions laid down by the Department being complied with, in full, by the applicant.

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

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

Approval for a change in the scheme beneficiary's details must be requested in writing from the Department if, following the issuing of approval under the scheme, there is a change in the control of the business or holding approved for grant aid, for example a change from a natural person to a legal person, change from a natural person to a different natural person, the dissolution of a partnership or the winding up of a company. Grant aid will not be paid to the new beneficiary until and unless the change in the beneficiary's details has been approved by Department.

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

## **10.4 Force Majeure or Exceptional Circumstances**

Applications for *force majeure* or exceptional circumstances shall be notified in writing by the beneficiary or his/her Approved Advisor, together with relevant evidence, to the Department using the contact details set out under Condition 1.9, within 15 working days from the date on which the beneficiary, or his/her Approved Advisor, is in a position to do so.

## **10.5 Charges for Visits and Services**

The Department reserves the right to impose a charge for visits made, and services provided, by its officials in connection with the scheme.

## **10.6 Additional Conditions**

The Department may, at any time, lay down additional conditions for the implementation of this scheme.

## **11. Transparency of the Scheme**

In accordance with Section 37 of the European Union Guidelines for State aid in the agricultural and forestry sectors and in rural areas 2014 to 2020, the Department will publish the following information on the website below:

<https://webgate.ec.europa.eu/competition/transparency/public?lang=en>

*(a) the full text of the aid scheme and its implementing provisions or legal basis for individual aid, or a link to it;*

*(b) the identity of the granting authority/(ies);*

*(c) the identity of the individual beneficiaries, the form and amount of aid granted to each beneficiary, the date of granting, the type of undertaking (SME/ large enterprise), the region in which the beneficiary is located (at NUTS level II) and the principal economic sector in which the beneficiary has its activities (at NACE group level). Such a requirement can be waived with respect of individual aid awards not exceeding the threshold of €60,000 for beneficiaries active in primary agricultural production.*