

Guide to the Transfer of Payment Entitlements



Department of
**Agriculture, Environment
and Rural Affairs**

An Roinn

**Talmhaíochta, Comhshaoil
agus Gnóthaí Tuaithe**

Department o'

**Fairmin, Environment
an' Kintra Matthers**

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2026 Guide to the Transfer of Payment Entitlements

KEY CHANGES

The Farm Sustainability Payment (FSP) Scheme has replaced the Basic Payment Scheme (BPS) and more recently the Farm Sustainability Transition Payment (FSTP) Scheme from 2026. As with BPS and FSTP, payment entitlements form the basis of the FSP for farm businesses.

If your business has met the historic years' requirements, you must submit an eligible claim for FSP and activate at least 3 entitlements on 3 hectares of eligible land for payment in 2026 to retain all your entitlements.

A new business established solely to inherit entitlements prior to the closure of the 2026 FSP application window (15 May), must either submit an eligible FSP application in 2026, activating at least 3 entitlements on 3 hectares of eligible land, or permanently transfer all their entitlements by 15 May or they will expire on 16 May 2026.

Leasing arrangements for FSP

The transfer of payment entitlements by lease in 2026 will be limited to one year only.

Historic Years' Exercise

Farm businesses which did not meet the historic years' requirements and therefore deemed ineligible to claim FSP must transfer their payment entitlements permanently by sale or gift to an eligible farm business by 15 May 2026 or their payment entitlements will expire.

Ineligible businesses (not meeting the historic years' requirements) can only transfer their entitlements to businesses registered with the Department prior to 18 November 2025. This restriction does not apply to the transfer of entitlements by actual inheritance.

If a farm business leased entitlements before 2025 to an eligible farm business for a period ending after the 2026 scheme year, the entitlements will expire at the end of the lease if the farm business does not act in 2026 to terminate the lease and transfer them permanently.

To terminate a lease agreement early, the lessor and the lessee will need to notify the Department, in writing or by email, prior to 15 May 2026, clearly stating they wish to terminate the lease early to enable the lessor to then transfer their entitlements permanently by sale or gift before the 15 May 2026.

Farm businesses ineligible for FSP in 2026 can apply for FSP in 2027 but will be required to buy or lease entitlements from another farm business as well as meet the FSP eligibility criteria.

Not actively farming this year

If your business is not actively farming this year you are not eligible to claim FSP. You must transfer your entitlements permanently by sale or gift by 15 May 2026 to an eligible farm business or they will expire.

Confiscation of entitlements

The two-year rule for the confiscation of entitlements will reset from 2026, therefore there will be no confiscations in the 2026 scheme year. The first confiscations under FSP will be in 2027 in respect of the 2026 and 2027 scheme years. Note: transfers by lease on a yearly basis to the same business for two or more consecutive years will be considered under the two-year rule.

Value of Payment Entitlements

The value of entitlements shown are the **2025** rate as the unit value of entitlements for the 2026 scheme year can only be confirmed once an Executive agreed Budget and the subsequent DAERA funding position is known. Farm businesses should be aware that these figures **may** be subject to review following agreement of the Executive budget. Once the final funding position is known, DAERA will confirm the unit value of entitlements.

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SECTION 1 - Introduction

This guide provides information on the arrangements in Northern Ireland for transferring payment entitlements by gift, sale, lease, or inheritance. It is recommended that you read the guide before transferring payment entitlements.

Payment entitlements form the basis of the FSP and access to the FSP will depend on the number of payment entitlements you hold.

It is possible for a farm business to obtain more payment entitlements by transfer (sale, gift or lease) from another farm business. Payment entitlements can also be inherited either through actual inheritance or anticipated inheritance (where a farmer retires).

The transfer of payment entitlements is carried out strictly in accordance with the legislation. Further information can be found in the [Guide to Farm Sustainability Payment | Department of Agriculture, Environment and Rural Affairs](#).

Reference in this Guide to '**transferor**' means the farm business transferring the payment entitlements and '**transferee**' means the farm business receiving the payment entitlements.

Reference in this Guide to '**lessor**' means the farm business transferring payment entitlements by lease and '**lessee**' means the farm business receiving the payment entitlements through lease.

The 'transferee' / 'lessee' must meet the definition of an active farmer before payment entitlements can be transferred to them. See *Section 4 - Who can transfer / receive payment entitlements* - Active farmer, paragraphs 1-4 for further information.

Except in cases of force majeure or exceptional circumstance, a farm business **must** activate (declare for payment of FSP) all of their payment entitlements at least once in every two-year period. Any payment entitlement (or fraction of an entitlement) that remains unused for two consecutive years will be confiscated. The two year period will reset in 2026 with the introduction of the FSP Scheme.

Any payment entitlements not activated in two consecutive scheme years, e.g. in 2026 and 2027 will be confiscated in 2027 from your register. For further information on how this impacts on transfers see *Section 7 - Managing and activating your payment entitlements. Confiscation and the two-year usage rule*.

Any person who makes a false declaration or fails to notify DAERA of a material change to the information given when transferring payment entitlements may be liable to prosecution. A false, inaccurate, or incomplete statement or failure to notify DAERA of

any material change in the information given in this form may result in the loss of payment entitlements and / or recovery of any payments made.

Both parties should be aware that if, after we finalise a transfer, we discover a problem relating to the original allocation of the payment entitlements or their use prior to the transfer, then the transfer may be ruled null and void. The payment entitlements will be recovered and repayment, with interest, of any monies not due to either party will be required.

All transferors and transferees should read and be aware of the DAERA Personal Data Privacy Notice on the online entitlement transfer service which sets out our policy on Data Protection, Freedom of Information, and environmental information issues.

SECTION 2 – Important points to remember

The online Entitlement Transfer Service will close at 11.59pm on 15 May. *[Please note: If you are having difficulty, assistance is only available Monday – Friday during office hours (9am – 5pm).]*

Likewise the closing date for receipt of paper applications (Form TE1) is 15 May.

Any paper applications received after this date will not be processed and the transfer will not take place for this scheme year unless force majeure/exceptional circumstances apply. The payment entitlements will remain with you (the transferor) and should be activated for payment on your Single Application (SA) provided you are actively farming the land on which you are claiming the payment entitlements. They should not be claimed by the transferee in this scheme year.

Paper applications (Form TE1) received after 15 May will 'roll over' to the following scheme year unless force majeure/exceptional circumstances apply.

Note: We are not responsible for forms which are lost or delayed in the post. It is important that you ensure the correct postage has been paid. Proof of postage is not proof of receipt.

You can use the online Entitlement Transfer Service to complete your transfer in most cases. It is easy and quick to complete, and you will receive a confirmation email. Go to: [DAERA Online Services | Department of Agriculture, Environment and Rural Affairs](#).

Transfers as a result of **a gift, sale or lease** must be completed using the online Entitlements Transfer Service.

For transfers involving **actual/anticipated inheritance** you **must** complete a paper Form TE1. **You cannot use the online Entitlement Transfer Service.**

Form TE1 – Actual / Anticipated Inheritance is available to download from the DAERA website at:

Actual Inheritance and Anticipated Inheritance Forms (TE1) | Department of Agriculture, Environment and Rural Affairs

or by contacting Payment Delivery Branch on **0300 200 7848**.

This guide is not to be taken as an interpretation of the Regulations.

Entitlement Statement

You, as the transferor, may have previously received an Entitlement Statement showing the number and value of the payment entitlements you hold. It also shows your unique Entitlement Transfer ID which you will need to use for the online or paper transfer application.

Online Entitlement Register

If you do not have an Entitlement Statement, you can get this information by accessing DAERA's Online Services using your Government Gateway or your Northern Ireland Civil Service Identity Assurance (NIDA) login and password. Here you can see your Entitlement Register which gives your unique Entitlement Transfer ID and the value of each group of payment entitlements belonging to your business. **You cannot transfer payment entitlements without this information.**

If you have any difficulties accessing your Entitlement Register you should contact Payment Delivery Branch on 0300 200 7848 for further advice. **Please note that your Entitlement Transfer ID cannot be given to you over the phone**, but it can be posted out to you or if you prefer you can visit your nearest DAERA Direct Office with acceptable photographic ID to obtain this. The closing date for receipt of transfer applications is **15 May**.

How to submit your transfer application

(i) Online transfer facility

You should use the online Entitlement Transfer Service to transfer payment entitlements by **sale, gift, or lease** from one farm business to another (lessor to lessee), **with no business change or inheritance** involved.

To do so, you will need the Business ID and Entitlement Transfer ID of the transferee. There is no paper form to complete and, if approved, the transfer takes place straightaway. You will receive an email to confirm the completion of the transfer.

Agents must be nominated by the Farm Business to transfer payment entitlements online on their behalf. This is done via the Online Nomination Process on the DAERA Customer Portal.

Online transfers cannot be completed if the transfer involves a business change (merger or scission) or inheritance following the death of a farmer, you must complete a paper application. (*See Section 5 - How payment entitlements can be transferred - for further information.*)

If the transferee is not registered as a farm business, the online transfer will be rejected. The transferee is therefore advised to obtain a Business ID by submitting Form FB1 well in advance of using the online service to transfer.

To use DAERA Online Services you will need a Government Gateway ID and password or a NIDA ID and password. If you don't already have either of these, you must set up a new Government Gateway or NIDA account. To enable you to do so you must bring three acceptable forms of identity and your DAERA Business ID to your local DAERA Direct Office. Further information can be found by accessing the following link: [How to access DAERA online services via nidirect \(individual farmer only\) | Department of Agriculture, Environment and Rural Affairs](#)

(ii) Paper application

In exceptional circumstances you can submit your transfer application on paper using Form TE1 for gift, sale, or lease of payment entitlements. You should contact Payment Delivery Branch on 0300 200 7848 to discuss this.

For transfers as a result of **actual or anticipated inheritance** you **must** submit a paper Form TE1 application. **You cannot use the online transfer facility.**

If a transferee is not registered as a farm business, the paper Form TE1 application will be rejected. The transferee is therefore advised to obtain a Business ID by submitting Form FB1 (application for a DAERA identification number) well in advance of submitting Form TE1. (See *Section 4 - Who can transfer / receive payment entitlements - New Farm Business* paragraphs 14-19.)

Who owns the payment entitlements?

In the case of a farm business involving partnerships or multi-member farm businesses, the payment entitlements belong to the farm business and not any individual within that business. A request to transfer payment entitlements will be a request between two businesses.

For transfers by gift, sale or lease it is sufficient for any member to complete a transfer application on behalf of the farm business, but they will be asked to sign a Declaration stating that the other members of the farm business are in agreement to the transfer.

Changes to business structure - mergers and scissions

If you are changing the structure of your business, either by merging with another business or splitting your business into two or more farm businesses, you cannot use the online transfer service or complete Form TE1.

You should complete Form BC3 (merger) or Form BC4 (scission) and send it to DAERA. These forms can be found at the DAERA website using the following link:

Business Merger Application Form (BC3) | Department of Agriculture, Environment and Rural Affairs

Transferor:

The transferor can transfer payment entitlements online if the transferee provides the transferor with their Business ID and Entitlement Transfer ID and it is a straightforward transfer with no business changes, such as a merger or scission. (This can only happen if the Business and Entitlement IDs match.)

The Entitlement Transfer ID is unique to a farm business and by entering this ID online, DAERA will accept that the transferee has supplied the transferor with the ID and that the payment entitlements are being transferred with the knowledge and consent of both parties concerned.

In exceptional circumstances when it is appropriate to submit a paper application, the transferor (or any member if it is a multi-member business) can complete Form TE1 on behalf of both the transferor and the transferee.

The onus is on the owner of the payment entitlements to ensure that the information provided accurately reflects the facts and the intended transfer position, and this includes transfer applications completed by agents and authorised persons. **DAERA has no responsibility for any errors or incorrect information supplied by agents / authorised persons.**

If you wish to transfer payment entitlements to more than one person, then you will need to complete a separate online transfer or Form TE1 in respect of each person to whom you are transferring payment entitlements.

Transferee:

If a transferee is receiving payment entitlements for the first time, it is their responsibility to complete a SA online, obtaining help and guidance from their local DAERA Direct Office, if appropriate, to claim FSP.

If the transferor and transferee have not received a decision from DAERA prior to the completion of this scheme year's SA, both parties should complete their SA on the basis of what the position would be, should the transfer be approved.

The closing date for the receipt of the SA is 15 May.

Withdrawal of transfer applications

A farm business has the option to withdraw a transfer application (even if the approval has been notified) **but not after the effective date of transfer has commenced.** In such cases both the transferor and the transferee need to confirm their decision to withdraw in writing. **You cannot use the online transfer facility.**

If no effective date of transfer is given, we will default the date to 15 May for applications received in time for this scheme year.

If the effective date of transfer has passed, a new transfer application will be required to reverse the transfer of payment entitlements which has taken place.

If you wish to withdraw or amend your paper Form TE1, you can do so up to the day before the transfer / lease is due to take place, by contacting Payment Delivery Branch in writing (see *Section 11 – Contact details*).

You will need to provide your farm Business ID, the details of the payment entitlements being transferred and the amended details, or otherwise clearly state that you wish to withdraw your application.

We will need the consent of both the transferor and transferee before we can process the withdrawal or amendment of Form TE1.

In the case of a partnership, the request should be signed by all the partners in the farm business.

If your request is not received until after 15 May, we will not be able to undo the transfer / lease.

Agents and Authorised Persons

Where an appointed agent or an authorised person is transferring payment entitlements on behalf of a farm business, they **must** enter the Entitlement Transfer ID of the transferor and the transferee **which they must obtain from the parties concerned**. DAERA will not supply agents / authorised persons with Entitlement Transfer ID numbers on request.

We take no responsibility for mistakes made by other people who complete your online transfer or Form TE1 on your behalf. If you appoint an agent to complete the form, it is still your responsibility to ensure the information on the Form TE1 is correct.

We will consider the information on the Form TE1 to have been provided in accordance with your wishes, but if we have any queries, we will contact the agent.

Executor(s)/Administrator(s)

Where payment entitlements are being transferred by inheritance, the Executor / Administrator of the estate (or a solicitor acting on their behalf) must sign on behalf of the deceased person. Where two or more parties fulfil this role, all parties must sign the relevant Form TE1.

Payment entitlements can generally only be transferred by inheritance after probate/letters of administration has been granted. Until then a SA may be submitted online on behalf of the estate to activate the payment entitlements, providing that the land declared on the SA is being farmed on behalf of the estate (not rented out to another farmer). The authorised person must be registered and have a Gateway ID or NIDA ID to do this.

Payment entitlements can only be activated by active farmers. If probate/letters of administration has not been granted, the estate may only claim payment entitlements if the land is being farmed on behalf of the estate.

If a beneficiary believes that they **will not meet the active farmer** requirements (e.g. the land is being rented to another farmer), then DAERA will permit the Executor/ Administrator (or solicitor acting on their behalf) of the estate to permanently transfer or lease payment entitlements to another farm business (who must have a category 1 Business ID from DAERA), prior to the grant of probate/letters of administration. This is provided that the Executor/ Administrator (in the presence of a solicitor) or a solicitor acting on their behalf, completes an indemnity form, indemnifying DAERA against any future adverse consequences and submits a Form TE1.

You should contact Payment Delivery Branch on 0300 200 7848 and ask for an 'Indemnity on Transferring of Payment Entitlements' form if a beneficiary wants to permanently transfer or lease payment entitlements to another farm business.

In the case of a lease of payment entitlements, they will revert back to the estate at the end of the lease and may then be inherited by the beneficiary, upon the submission of a Form TE1 and the grant of probate/letters of administration.

Ideally the completed indemnity form should be returned along with the Form TE1, on or before the closing date of **15 May** to take effect in this scheme year.

Note: In 2026 a business registered with the Department with a category 1 farm business ID, solely to inherit entitlements prior to 15 May 2026 to lease those entitlements must activate at least 3 entitlements for payment by claiming at least 3 ha of eligible land under FSP. If not, the business must transfer all its entitlements permanently by gift or sale by 15 May 2026 or they will expire.

Grant of Probate/Letters of Administration not being applied for

If a sole trader dies and the estate does not intend to apply for a grant of probate/letters of administration, DAERA will permit the transfer of entitlements from the deceased's business to another farm business (who must have a Category 1 Business ID from DAERA) on receipt of an indemnity form signed by the person responsible for administering the estate (witnessed by a solicitor) or a solicitor acting on their behalf, indemnifying DAERA against any future adverse consequences and a Form TE1 also signed by the next of kin.

Ideally the completed indemnity form should be returned along with the Form TE1 on or before the closing date of **15 May** to take effect in this scheme year.

Recovery of undue payment entitlements

If you are acquiring payment entitlements, whether by purchase, lease, or inheritance, you should be aware that if we discover a problem relating to the original allocation of the payment entitlements or their use prior to the transfer, then we will either recover the payment entitlements or reduce their value.

The transferee will be obliged to surrender payment entitlements which they have acquired by transfer (purchase, gift, lease, inheritance, or anticipated inheritance) if the payment entitlements concerned should not have been allocated at all and the transferring farm business has not retained sufficient payment entitlements that can be recovered from them to make good the misallocation. For example, the transferor holds 20 payment entitlements and leases 18 payment entitlements. It is later found that the transferor should only hold 18 payment entitlements. The 2 payment entitlements are recouped from the transferor. Using the example above, if it was found that the transferor should only hold 15 payment entitlements, then 2 payment entitlements are recouped from the transferor and 3 payment entitlements recouped from the transferee.

We may reduce the value of payment entitlements you have acquired by transfer if their value was originally set too high.

If, for example, payment entitlements are transferred that were allocated or increased in value from the RR and the RR award is withdrawn because outstanding evidence is not provided by the transferor (the business which made the application to the RR) when requested by DAERA, the payment entitlements concerned will either be withdrawn or reduced in value.

Other examples where payment entitlements may be withdrawn include where it is discovered that the land declared to establish payment entitlements was ineligible or the business which was allocated payment entitlements was not farming. Please note that these are examples and not an exhaustive list of circumstances when payment entitlements may be withdrawn or reduced in value.

The transferor who has received payment entitlements through gift, sale, lease, or inheritance will also be required to pay back any undue payments received while the payment entitlements in question were in their possession.

If you transfer payment entitlements to a farm business on a yearly lease for two or more years or on a longer lease and that farm business does not activate all these payment entitlements (declare them for payment of FSTP/FSP at least once in every two-year period, we may confiscate the payment entitlements and they will be lost to the lessor at

the end of the lease. Please note the two-year period will reset in 2026, with 2026 being year 1.

If you are thinking about transferring or leasing payment entitlements you do so at your own risk. You may wish to take independent legal advice about the best way forward to protect your position.

Succession planning for farmers

By making and regularly updating a will, you decide what happens to your property and possessions after your death. A will can help provide certainty and clarity regarding the division of your estate and avoid the potential for disputes and delays with subsidy claims.

If you choose to make a will, it must be carefully drafted. It is therefore advisable that you choose a solicitor who understands the specific issues involved in the transfer of a farm business and an Executor (the person who executes your wishes as stated in your will) with knowledge of your particular business.

Further information on Succession Planning is available on the DAERA website on: [Succession planning | Department of Agriculture, Environment and Rural Affairs.](#)

Minors

We regard a person under the age of 18 as a minor. Where a minor receives payment entitlements by transfer, only a responsible adult can act for the business until such times as the minor comes of age. In such circumstances the responsible adult undertakes the risks, responsibilities and obligations associated with a business.

Transferring payment entitlements where there is an Enforcement of Judgement Office (EJO) Order under the Crown Proceedings Act 1947 in place

When an EJO Order exists against you, you will not be allowed to transfer payment entitlements using the online Entitlement Transfer Service. You are advised to make a case in writing to the EJO explaining your intention to transfer your payment entitlements. This will allow the EJO to contact your creditors to see if they are content for the transfer of an asset to go ahead.

A check will be carried out to confirm with the EJO if the Order restricts the transfer of assets including payment entitlements. If so, then the transfer will be rejected.

Other Guides and Forms

Before completing any application regarding the transfer of payment entitlements which may also involve business changes or setting up a new farm business, you are advised to read this Guide and the:

- [Guide to Farm Sustainability Payment | Department of Agriculture, Environment and Rural Affairs](#)
- [Guide to Business Changes | Department of Agriculture, Environment and Rural Affairs](#)
- [Guide to DAERA Identification Numbers for Business Customers, Animal Group Number \(AGN\) Keepers | Department of Agriculture, Environment and Rural Affairs](#)

SECTION 3 - Completing an application to transfer – online and on paper

Gift, sale or lease

You should use the online Entitlement Transfer Service to transfer entitlements by:

- **gift;**
- **sale, or**
- **lease**

where both the transferor and transferee have been allocated an Entitlement Transfer ID and the transfer is a straightforward transfer from one farm business to another, with no business change or inheritance involved.

In exceptional circumstances you can submit a paper application; the transferor (or any member, if it is a multi-member business) can complete the paper Form TE1 on behalf of both the transferor and the transferee.

If you wish to transfer payment entitlements to more than one farm business, then you will need to complete a separate application in respect of each farm business to whom you are transferring payment entitlements.

Business change / setting up a new farm business

If the transfer involves a business change, or if the transfer means that a new farm business has to be set up, you should ensure you have told us about this by ticking the appropriate boxes.

You should ensure that you have completed a Form BC1 and submitted a Form FB1 as appropriate.

You are advised to read the Guide to Business Changes and Guide to DAERA identification numbers for business customers, animal group number (AGN) keepers.

Form TE1 – Actual Inheritance

Complete Form TE1 - Actual Inheritance if you are an Executor/Administrator or a solicitor acting on their behalf transferring payment entitlements on behalf of an estate to the beneficiary(ies).

Where payment entitlements are being transferred by inheritance, the Executor / Administrator of the estate, or a solicitor acting on their behalf, must sign on behalf of the deceased person. Where two or more Executors/Administrators fulfil this role, all parties must sign the form.

Where there is more than one beneficiary a separate Form TE1 in respect of each person who is inheriting the payment entitlements must be completed.

Failure to submit the necessary documentary evidence, in support of an application to transfer payment entitlements by actual inheritance, may result in your application being rejected.

If all parties have not signed the relevant parts of the Form TE1 application on or before the closing date (15 May), then we will return the application to the for completion.

If you do not specify the effective date of transfer, we will use the date of 15 May so that the transfer takes effect for this FSP scheme year.

If an estate or beneficiary believes that they **will not meet the active farmer** requirements, DAERA will permit the Executor/Administrator, or a solicitor acting on their behalf, to permanently transfer or lease payment entitlements to another farm business (who must have a category 1 Business ID from DAERA), where a grant of probate/letters of administration has not been/is not intended to be taken out. This is provided that the Executor/Administrator in the presence of a solicitor, or a solicitor acting on their behalf, signs an indemnity form **indemnifying DAERA against any future adverse consequences and submits a Form TE1 – Actual Inheritance.**

The Department should be made aware immediately if there is a dispute involving a deceased's farm business.

Form TE1 - Anticipated Inheritance

Complete Form TE1 - Anticipated Inheritance - if you are transferring payment entitlements through anticipated inheritance.

This is the transfer of land and the equivalent number of payment entitlements by gift. Such a transfer can only take place when all the legal transactions in respect of the land are completed.

See *Section 5 - How payment entitlements can be transferred* for further information on anticipated inheritance.

Note: In 2026 a business registered with the Department with a category 1 farm business ID, solely to inherit entitlements prior to 15 May 2026 to lease those entitlements must activate at least 3 entitlements for payment by claiming at least 3 ha of eligible land under FSP. If not, the business must transfer all its entitlements permanently by gift or sale by 15 May 2026 or they will expire.

SECTION 4 - Who can transfer / receive payment entitlements

Active Farmer

The transferor **does not** have to be an active farmer in this scheme year but must have been an active farmer in the year the payment entitlements were allocated.

The transferee **must** qualify as an active farmer on the effective date of transfer (except in the case of inheritance and anticipated inheritance).

This means that the transferee must hold decision making power, derive benefits and assume financial risks in relation to the agricultural activity on the land. Only active farmers on land which they have claimed are eligible to activate payment entitlements in respect of that land. This is known as the 'active farmer' requirement.

There is an exception in cases where the transferee is inheriting payment entitlements. See *Section 5 – How payment entitlements can be transferred* for further information.

Note: In 2026 a business registered with the Department with a category 1 farm business ID, solely to inherit entitlements prior to 15 May 2026 to lease those entitlements must activate at least 3 entitlements for payment by claiming at least 3 ha of eligible land under FSP. If not, the business must transfer all its entitlements permanently by gift or sale by 15 May 2026 or they will expire.

Agricultural activity

Agricultural activity is defined as:

- production, rearing or growing of agricultural products, including harvesting, milking, breeding animals, and keeping animals for farming purposes,
- maintaining an agricultural area in a state which makes it suitable for grazing or cultivation, without preparatory action going beyond usual agricultural methods and machineries.

Payment entitlements can only be transferred within the region of origin

Payment entitlements established in Northern Ireland, England, Scotland, or Wales can only be activated (that is to claim payment) in that country (or region within that country). For example, payment entitlements established in Northern Ireland can only be activated by using land situated in Northern Ireland.

Payment entitlements can only be transferred to a farm business which has land located in Northern Ireland, except in the case of actual or anticipated inheritance. In all cases entitlements can only be activated using land located in Northern Ireland. A farmer is defined as a natural or legal person, or group of natural or legal persons (including legally constituted bodies such as a Partnership, Company, or Trust) that undertakes an agricultural activity on a holding. Therefore, in the case of a farm business involving partnerships, the payment entitlements belong to the business and not to an individual.

Business IDs

Payment entitlements can only be transferred to businesses that are registered as a Category 1 farm business and which meet one of the following criteria below.

- Business IDs which have activated payment entitlements in the previous scheme year;
- New Business IDs which have been approved as a Category 1 business after 15 May in the previous scheme year;
- Business IDs which have cattle on the Northern Ireland Food Animal Information System (NIFAIS) in the 3-month period prior to the effective date of transfer or have sheep, according to the DAERA register the previous January (or later date);
- Business IDs which can provide evidence of exercising agricultural activity, if requested by DAERA, during the calendar year of the effective date of transfer.

In all cases the business must be exercising agricultural activity at the effective date of transfer and evidence of this may be requested.

An exception may apply where:

- payment entitlements are transferred by actual or anticipated inheritance.

If it is found later that the transferee does not meet the active farmer requirements, the transfer of payment entitlements will be undone.

See *Section 5 – How payment entitlements can be transferred.*

New Farm Business

Note: For the 2026 scheme year only payment entitlements cannot be transferred directly from a farm business which does not meet the historic years' requirements to a farm business registered with the Department with a category 1 farm business ID from 18 November 2025.

If the transferee is receiving payment entitlements for the first time as a new farm business, they must be registered and approved with us as a Category 1 business before the transfer application can be approved.

If the application by the transferee for a Business ID is rejected, then the transfer of payment entitlements cannot proceed, and they will remain with the transferor. The transferee is therefore advised to obtain a Business ID, by submitting Form FB1 well in advance of applying to transfer payment entitlements.

Contact your local DAERA Direct Office as soon as possible to obtain advice and a new business application (Form FB1). Form FB1 can also be downloaded from the DAERA website at: [Farm Business Management Forms \(FB1 and FB3\) | Department of Agriculture, Environment and Rural Affairs](#)

All the details relating to an application for a new farm business, or a business change may not be known at the time of completing your application. You should complete whatever details are known and make it clear that the farm business concerned is subject to a new business application or the result of a proposed business change.

You are asked to confirm on your transfer application, the date you submitted the Form FB1. This will allow us to process the application as quickly as possible.

SECTION 5 - How payment entitlements can be transferred

A request to transfer payment entitlements is between two businesses.

For partnerships or multi-member farm businesses, it is sufficient for any member to complete a transfer application on behalf of the farm business, but they will be asked to sign a declaration stating that the other members of the farm business agree to the transfer.

A transfer of payment entitlements involves one or more of the following methods:

- gift,
- sale,
- lease,
- actual inheritance,
- anticipated inheritance.

Transfer by sale, gift, or anticipated inheritance

Transfer by gift is the permanent transfer of payment entitlements to another business for no purchase price. Anticipated inheritance is the transfer of land and the equivalent number of payment entitlements by gift.

If you are selling payment entitlements to someone else, or giving them as a gift, use the online Entitlement Transfer Service.

There is little difference between transfer by gift and transfer by anticipated inheritance, other than payment entitlements transferred by actual inheritance can be transferred to non-farmers.

If you are transferring payment entitlements because you are retiring from farming, your farm business will be closed.

For FSP purposes we consider 'retirement' to be a complete ending of farming activity and a permanent transfer of all payment entitlements (gift or sale) to a third party. If you have an operational herd, **you will need to contact your local DAERA Direct Office first to ensure that the AGN keeper details are amended.**

If, as transferor, you are closing your farm business and you have an operational herd, you must contact your local DAERA Direct Office regarding the transfer of herd details.

Transfer by lease

If you, as lessor, are leasing payment entitlements to someone else, use the online Entitlement Transfer Service to do so.

Payment entitlement leases approved in 2026 are limited to **one year only**.

Termination of a lease of payment entitlements

At the end of a lease, the leased payment entitlements automatically return to the lessor. If your business does not meet the historic years' requirements and is not eligible for FSP in 2026 your entitlements will expire unless you take action in 2026.

If the person leasing the payment entitlements to someone else wants to end the lease early, both parties must tell us in writing before the change takes effect.

Transfer by actual inheritance

You must use a paper Form TE1 – Actual Inheritance to transfer payment entitlements by actual inheritance. **You cannot use the online transfer facility.**

We consider actual inheritance in the case when a farmer has died and has legally transferred his holding, or part of it, to a beneficiary.

In a case of actual inheritance, you may transfer payment entitlements to a farm business in another region of the United Kingdom or the Republic of Ireland for example. However, you can only activate the payment entitlements for payment in Northern Ireland.

If payment entitlements have been transferred to you through inheritance, you must provide evidence of the legal transfer, e.g. documentary evidence, such as grant of probate along with a copy of the will, letters of administration or other suitable evidence. You should note that we can only approve a transfer application when probate has been granted.

If you (the beneficiary) are already registered and approved by us as a farm business, then the transfer can be done between the estate and your business.

If you (the beneficiary) are not already approved by us, then you will be required to submit a new farm business application (Form FB1) before the estate can effectively transfer the payment entitlements to you.

In a multi-member business the payment entitlements belong to the business and therefore if the deceased has left any part of their share of the business as payment entitlements, then the business would have to transfer, or sell the payment entitlements to fulfil the requirements of the estate.

If payment entitlements are inherited by more than one person/farm business, then a separate transfer form must be submitted in respect of each person/business.

Transfer by anticipated inheritance

You must use a paper Form TE1 – Anticipated Inheritance to transfer payment entitlements by anticipated inheritance. **You cannot use the online transfer facility.**

We consider anticipated inheritance in the case where a farmer has transferred all land owned by gift to another person (usually a relative). In that case, a number of payment entitlements up to the area of eligible land in hectares which has been transferred, may be transferred by anticipated inheritance.

You will need to provide the land deed showing evidence of the land transfer.

We consider 'retirement' to be a complete ending of farming activity and a permanent transfer of all payment entitlements to a third party. In such cases, if the transfer is approved, the transferor's farm business will be closed. If you have an operational herd you need to contact your local DAERA Direct Office first, to ensure that the herd details are amended.

Transfer by inheritance (actual or anticipated) where the beneficiary is not a farmer

If you are not a farmer, it is not possible to permanently transfer or lease out the payment entitlements to a farm business in Northern Ireland without a Category 1 business ID from DAERA.

If you do not wish to be recognised as a farm business then you, as a beneficiary, can request the Executor/Administrator of the estate (or solicitor acting on their behalf) to transfer the payment entitlements on your behalf. In these circumstances you could only sell the payment entitlements.

Or you may still acquire the payment entitlements by inheritance if you register as a Category 1 business solely for the purpose of leasing those entitlements to an active farm business; you will not be able to activate payment entitlements unless you commence farming an equivalent area of eligible land.

Note: In 2026 a business registered with the Department with a category 1 farm business ID, solely to inherit entitlements prior to 15 May 2026 to lease those entitlements must activate at least 3 entitlements for payment by claiming at least 3 ha of eligible land under FSP. If not, the business must transfer all its entitlements permanently by gift or sale by 15 May 2026 or they will expire.

DAERA will permit the Executor/Administrator of the estate, or a solicitor acting on their behalf, to permanently transfer or lease payment entitlements to another farm business (who must have a category 1 Business ID from DAERA) prior to the grant of probate/letters of administration, provided that the Executor/Administrator, in the

presence of a solicitor, or a solicitor acting on their behalf, signs an indemnity form **indemnifying DAERA against any future adverse consequences and submits a Form TE1.**

Note: If, as the beneficiary, you are an active farmer, it is possible to transfer payment entitlements by gift (which is a more straightforward administrative process) rather than using the anticipated inheritance route. Transfers by gift can be completed online.

SECTION 6 - Transfers involving probate

The following are examples of how to transfer payment entitlements in certain circumstances involving probate

	CIRCUMSTANCES	ACTION
1	Probate/letters of administration has not been granted and the estate is farming the land	<p>Where the estate is farming the land in this scheme year and can meet the active farmer requirements, the Executor/Administrator needs to:</p> <ul style="list-style-type: none"> • Register for a Government Gateway or NIDA password and ID by accessing https://www.daera-ni.gov.uk/services/daera-online-services • submit a SA online, seeking advice and guidance, as appropriate, from their local DAERA Direct Office to activate the payment entitlements for this scheme year • The payment entitlements cannot remain with the estate indefinitely. When probate is granted, a Form TE1 must be submitted for the payment entitlements to be inherited by the beneficiary for future scheme years.
2	Probate/letters of administration has not been granted and the estate is not farming the land	<p>If the land is not being farmed on behalf of the estate (and cannot meet the active farmer requirements to allow them to activate the payment entitlements) the Executor/Administrator can sell, gift, or lease the payment entitlements to a category 1 farm business which can activate the payment entitlements in this scheme year. To do this:</p> <ul style="list-style-type: none"> • Executor/Administrator or solicitor acting on their behalf, complete and submit Form TE1 – Actual Inheritance by the closing date (15 May) to transferee (other than beneficiary) • Executor/Administrator or a solicitor acting on their behalf complete and submit an indemnity form by the closing date (15 May). • Transferee submits a SA for this scheme year. <p>If payment entitlements are permanently transferred (i.e. sale or gift) the process is</p>

	CIRCUMSTANCES	ACTION
		<p>complete. If they are leased, they will revert to the estate at the end of the lease.</p> <p>DAERA will not confiscate payment entitlements at the end of 2026 if the grant of probate/letters of administration has not been granted.</p> <p>When probate/letters of administration is granted another Form TE1 will need to be submitted for the payment entitlements to be inherited by the beneficiary for future scheme years.</p>
3	<p>Probate/letters of administration granted, and the beneficiary is farming</p>	<p>Where probate is granted, and the beneficiary is farming and has a category 1 farm business.</p> <ul style="list-style-type: none"> • Executor/Administrator or a solicitor acting on their behalf complete and submit Form TE1 – Actual Inheritance by the closing date (15 May) along with supporting evidence, e.g. grant of probate, to transfer payment entitlements to the beneficiary • Beneficiary (transferee) completes and submits a SA for this scheme year.
4	<p>Probate/letters of administration is granted, and the beneficiary is not farming but wants to own the payment entitlements</p>	<p>1. In 2026 only, where probate is granted prior to 15 May 2026, the beneficiary cannot lease the entitlements unless it activates at least 3 entitlements for payment by claiming at least 3 ha of eligible land under FSP to retain all its entitlements. If not, the business must transfer all its entitlements permanently by gift or sale by 15 May 2026 or they will expire.</p> <ul style="list-style-type: none"> • Beneficiary to contact DAERA to get a Business ID • Executor/Administrator complete and submit Form TE1- Actual Inheritance by the closing date (15 May) along with supporting evidence, e.g. grant of probate to transfer payment entitlements to the beneficiary. • Beneficiary completes and submits another Form TE1 – sale or gift, by the closing date (15 May) to transfer payment entitlements permanently to a category 1 farm business who can activate the payment entitlements.

	CIRCUMSTANCES	ACTION
		<p>2. Where probate is granted after 15 May 2026 and the beneficiary is not farming but wants to retain the payment entitlements to lease them in the following scheme year:</p> <ul style="list-style-type: none"> • Beneficiary to contact DAERA to get a Business ID • Executor/Administrator complete and submit Form TE1- Actual Inheritance by the closing date (15 May) along with supporting evidence, e.g. grant of probate to transfer payment entitlements to the beneficiary. • Beneficiary completes and submits another Form TE1 – sale, gift, or lease by the closing date (15 May) to lease payment entitlements to a category 1 farm business who can activate the payment entitlements. • Transferee completes and submits SA online for this scheme year.
5	<p>Probate/letters of administration is granted, and the beneficiary is not farming but wants to sell the payment entitlements</p>	<p>Where probate is granted, and the beneficiary is not farming and wants to sell the payment entitlements to a category 1 farm business.</p> <ul style="list-style-type: none"> • Executor/Administrator complete and submit Form TE1- Actual Inheritance by the closing date (15 May) on behalf of the beneficiary to permanently transfer the payment entitlements to a category 1 farm business who can activate the payment entitlements in this scheme year. • Transferee submits a SA online for this scheme year.

SECTION 7 - Managing and activating your payment entitlements: Confiscation and the 2-year usage rule

Please be aware that it is the responsibility of a farm business to manage and activate their payment entitlements and make sure they are aware of the rules on confiscation.

A business **must** activate all their payment entitlements in at least one scheme year over any two-year period, except in cases of force majeure or exceptional circumstance. **Any entitlement (or fraction of an entitlement) that remains unused for two consecutive years will be confiscated.**

The two-year usage rule will reset with the introduction of the Farm Sustainability Payment Scheme in 2026. Therefore the two-year period for all farm businesses will recommence with 2026 being year 1 and 2027 year 2.

In 2026 entitlement leasing agreements are restricted to one year, but if the same business leases the entitlements again in 2027 the two-year rule will apply.

Example 1 – Same value payment entitlements – some not activated in both years

Business holds **20.52 payment entitlements** in 2026 and 2027. In **2026** business activated **19.85** payment entitlements and in **2027** activated **19.25** payment entitlements.

<p style="text-align: center;">2026</p> <p>20.52 entitlements held</p> <p>Business activates (determined area) 19.85 entitlements</p>	<p style="text-align: center;">2026</p> <p>19.85 used out of 20.52 available</p> <p>In this case, as the 0.85 fraction (of 19.85) is greater than the 0.52 fraction (of 20.52) the 19.85 is rounded up to the nearest whole entitlement and 20.00 full entitlements have been counted as used</p>	<p style="text-align: center;">2026</p> <p>Unused: 20.52 - 20.00</p> <p>Counted as unused = 0.52</p>
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2027

20.52 entitlements held

Business activates (determined area)
19.25 entitlements

2027

19.25 used out of 20.52 available

In this case, as the 0.25 fraction (of 19.25) is less than 0.52 portion (of 20.52) **19** whole entitlements have been used out of **20** entitlements held – and the **0.25** portion of **19.25** is rounded up to use all of the **0.52** fraction.

2027

Unused: **20.52 - 19.52**

Counted as unused = 1.00

The usage rules are that the amount unused in both years will be confiscated. In this example **0.52 of an entitlement has been unused in both years and will be confiscated**. The business will have **20.00** payment entitlements available for 2028.

Where confiscation is required from the register of a farm business which owns or leased in payment entitlements which were not activated in 2026 and 2027, the lowest value payment entitlements will be confiscated first. We will write and tell you if any of your payment entitlements have been confiscated.

Example 2 - Leased in payment entitlements - different values

In 2026 Business A holds 10.11 payment entitlements @ 220. From 2026 it leases in 7 payment entitlements @ 200 for 3 years. It declares 15.92 ha in 2026 and 2027.

2026

17.11 entitlements held (10.11@ 220 and 7 leased in entitlements @ 200).

Business activates (determined area)
15.92 entitlements

2026

Unused: **17.11 - 10.11 - 6**

Counted as unused 1.00 entitlement @ 200

2026

10.11 entitlements @ 220 and **5.81** entitlements @ 200 are used out of the 7 available

The 5.81 is rounded up 6.00 full entitlements and counted as used

2027

17.11 entitlements held (10.11@ 220 and 7 leased in entitlements @ 200).

Business activates (determined area)
15.92 entitlements

2027

10.11 entitlements @ 220 and **5.81** entitlements @ 200 are used out of the 7 available

The 5.81 is rounded up 6.00 full entitlements and counted as used

2027

Unused: **17.11 – 10.11 – 6**

Counted as unused = 1.00 entitlement @ 200

The usage rules are that the amount unused in both years will be confiscated. In this example for the period 2026/2027 **1.00 entitlement has been unused in both years and will be confiscated.** The business will have **16.11** payment entitlements available for **2028** (10.11 held @ 220 plus 6 leased in payment entitlements @ 200).

At the end of the lease, one of the leased-in payment entitlements will have been confiscated and will not be returned to the lessor.

Where a farm business leases or buys payment entitlements which they did not hold in the previous year, the two-year usage rule re-starts. In other words, once the entitlement has transferred in this scheme year, it is irrelevant whether the entitlement was activated in the previous year. Only those payment entitlements held by the buyer or lessee for two consecutive years are to be considered for confiscation.

Transferors (lessors) who lease payment entitlements should be aware that if they do so for two years or more, and the transferee (lessee) does not declare sufficient land in those two years to activate them, **the leased payment entitlements could be confiscated**, particularly if they are lower in value than other payment entitlements

held by the business. It is in the transferor's interest to ensure that payment entitlements they have leased have been activated by the transferee each year, but DAERA is unable to tell you if the leased payment entitlements have been activated by another farm business.

Transferees (lessees) who receive payment entitlements by lease should also be aware that if the payment entitlements they lease are of higher value than those they own, and they do not declare sufficient land to activate all the payment entitlements they hold each year, the payment entitlements they own could be confiscated.

If a business does not declare sufficient land to activate all the payment entitlements they hold on 15 May, higher value payment entitlements are activated first. There is no difference between those owned or leased. A business that has leased in payment entitlements is considered to hold them at 15 May.

You are transferring payment entitlements at your own risk.

Both parties should be aware that if, after we finalise a transfer, we discover a problem relating to the original allocation of the payment entitlements, or their use prior to the transfer, then the transfer may be ruled null and void. The payment entitlements will be recovered and repayment, with interest, of any monies not due to either party will be required.

Payment entitlements leased to the same business on a yearly basis for two or more consecutive years will be at risk of confiscation under the two year rule.

SECTION 8 - Split entitlements, string transfers and Farm Sustainability Standards' requirements

Split entitlements

You can split entitlements and transfer them in part. For example, if you sell or lease 0.5 hectares of land, the 0.5 entitlement can be transferred. Fractions of payment entitlements are only created where necessary and may be shown under a different Entitlement Group ID on your register. Once split an entitlement will remain split.

String transfers - (*When payment entitlements are transferred more than once in a scheme year.*)

You can transfer payment entitlements more than once in a scheme year. You need to complete a separate online transfer (or use Form TE1 if the transfer cannot be completed online), for each transfer but you cannot transfer payment entitlements that are being transferred to you until the first transfer has been approved. That is until the date you have actually acquired the payment entitlements.

Example

Farm business A submits an online transfer request on 6 April to transfer payment entitlements to farm business B. The effective date of transfer is 13 April. Farm business B wishes to transfer the payment entitlements again to farm business C.

To do so, farm business B must submit a further transfer request online, but the transfer cannot commence before 13 April.

If you are considering a 'string' transfer you may wish to take independent legal advice.

Farm Sustainability Standards

All agricultural land within a farm business (irrespective of whether it is used to activate payment entitlements or claim payment under another aid scheme) must meet the new Farm Sustainability Standards introduced on 1 January 2026

You should be aware that the land on which you are claiming FSP must be at your disposal on 15 May. You will be responsible for the Farm Sustainability Standards' obligations relating to that land for the entire calendar year and you must ensure the land remains in a use which is eligible for FSP. These obligations remain with the claimant even if land is transferred.

There is one exception to this rule which is when land is transferred from or to someone who has also submitted a SA in that calendar year.

If the transferor submits a SA for other land in that calendar year they will be liable for any Farm Sustainability Standard breaches during the period that the land was at their disposal (that is before it was transferred). Similarly, if you claimed on some land which you then transferred out after 15 May, you remain responsible for ensuring the Farm Sustainability Standard requirements relating to that land were met until the end of the calendar year.

You should carefully consider the terms of any contractual arrangements between you and the transferor or transferee if you are transferring land (either in or out) during the year. This is so you can make sure that your interests are protected and you can produce documentary evidence regarding responsibility for the land if either a Farm Sustainability Standard breach occurs or access to inspectors is prevented before or after the land transfer. Similarly, you should bear in mind the risks of not having contractual arrangements agreed and in place.

In the case of livestock, the keeper of the animals is responsible for ensuring compliance with the animal related Farm Sustainability Standard Underpinning Requirements.

The Farm Sustainability Standards documents can be found on the DAERA website at: [Farm Sustainability Standards \(FSS\) | Department of Agriculture, Environment and Rural Affairs](#)

SECTION 9 – Notification of transfer application decision

We will send a DAERA Message to those customers transferring entitlements from their farm business via DAERA Messaging, using the up-to-date e-mail address the Department holds. Customers receive an email notification to let them know they have received a new DAERA Message. To access this message the customer must use their Government Gateway or NIDA.

If the transfer is completed by an agent on behalf of the business, the agent will get a DAERA Message. Any online registered members within the Farm business will also receive a DAERA Message. In the cases where there are no online registered members a paper copy will be issued in 2026.

If the transfer cannot be completed online, due to eligibility, a message will be displayed to the customer/agent attempting to complete the transfer to tell them to contact **0300 200 7848 (Note: Assistance is only available during office hours (9am – 5pm))**. Entitlement statements will **not** be issued whether the transfer is successful or not.

If you have submitted a paper Form TE1 application, both businesses will be notified in writing as soon as possible to advise if the transfer has been approved or rejected.

In both cases a farm business will have the right to submit a request for a review of decision. See *Section 10 – Review of Decisions*.

If you have not received a decision from us on your transfer of payment entitlements application, prior to the completion of your SA for this scheme year, **both parties should complete their SA on the basis of what the position would be should the transfer proceed as having been approved.**

Examples of unsuccessful transfers might include:

- Transferee does not meet the definition of a farmer in the year of transfer.
- Transferor has not definitively established payment entitlements.
- Paper applications received outside the deadline and therefore not eligible to transfer. In this case the Department will contact you to explain that the transfer will not apply until the following scheme year.
- Transferee not registered as a farm business.
- Application did not meet the conditions relating to the relevant method of transfer.

We will consider applications for transfer of payment entitlements on their merits, but you may be able to correct minor errors (e.g. in the case of Entitlement ID numbers recorded down incorrectly) on a paper application without having to submit a new application. If you discover that you have transferred payment entitlements incorrectly

online, during the transfer of payment entitlements trading window, contact Payment Delivery Branch on 0300 200 7848 immediately for advice and guidance.

SECTION 10 - What to do if you're not happy with our decision

If you have a query regarding a decision we have taken about your transfer application, you should contact us on 0300 200 7848 to discuss your query further.

If after discussing your query with us, you still feel that we did not reach the correct decision you have access to DAERA'S Review of Decisions procedure. You have a right to request a review of that decision so long as your request is lodged within the time limit specified in your decision letter.

The review process is intended to provide applicants with a fair, impartial, and transparent assessment of DAERA's decision, against the legislative framework and Scheme rules. The aim of the procedure is to ensure that the decision made is correct and in line with the appropriate Regulations and Scheme rules.

Information on the Agricultural & Environmental Schemes Review of Decisions Procedure is available on our website at:

[Guide to Review of Decisions | Department of Agriculture, Environment and Rural Affairs](#)

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SECTION 11 - Need help or assistance

If you need any help or advice in relation to your transfer application or you want advice on farm business changes, please contact

Payment Delivery Branch (Entitlement Transfer application queries) or
Farm Business Management and Review Branch (for Business Change queries)

Orchard House

40 Foyle Street

Londonderry

Derry/Londonderry

BT48 6AT

Email: agriculturalandenvironmentalschemes@daera-ni.gov.uk

Tel: 0300 200 7848 (Office hours only)

Website: [Agricultural & Environmental Schemes | Department of Agriculture, Environment and Rural Affairs](#)

If you need any help or advice in relation to an application for a new business identifier, Form FB1, you can contact your local DAERA Direct Office on 0300 200 7848 or call at the office between 9.00am and 4.00pm (closed for lunch 12.30 pm to 1.30 pm) Monday to Friday.

The list of local DAERA Direct offices is overleaf.

DAERA Direct Offices

<p>Armagh A:tek Building Edenaveys Industrial Estate Newry Road Edenaveys Armagh BT60 1NF</p>	<p>Ballymena Academy House 121a Broughshane Street Town Parks Ballymena BT43 6HY</p>	<p>Strabane Government Offices 18 Urney Road Strabane BT82 9BX</p>	<p>Magherafelt Units 36-38 Meadowlane Shopping Centre Moneymore Road Townparks of Magherafelt Magherafelt BT45 6PR</p>
<p>Coleraine Crown Buildings Artillery Road Millburn Coleraine BT52 2AJ</p>	<p>Downpatrick Rathkeltair House Market Street Demesne of Down Acre Downpatrick BT30 6LZ</p>	<p>Mallusk Castleton House 15 Trench Road Grange of Mallusk Mallusk Newtownabbey BT36 4TY</p>	<p>Newry Glenree House Unit 2, Springhill Road Carnbane Industrial Estate Carnbane Newry BT35 6EF</p>
<p>Dungannon Crown Buildings Thomas Street Drumcoo Dungannon BT70 1HR</p>	<p>Enniskillen Inishkeen House Killyhevlin Industrial Estate Killyhevlin Enniskillen BT74 43J</p>	<p>Newtownards Sketrick House 16 Jubilee Road Corporation South Newtownards BT23 4YH</p>	<p>Omagh Sperrin House Sedan Avenue Lisnamallard Omagh BT79 7AQ</p>

