

2018

Guide to the Young Farmers' Payment/Regional Reserve



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

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1. Introduction

In 2018 the Young Farmers' Payment and Regional Reserve will open for applications.

This guide sets out: -

- The eligibility criteria which must be met by applicants for the Young Farmers' Payment and/or to the Regional Reserve;
- Details on allocations which can be made from the Regional Reserve;
- Details on supporting evidence that must be submitted by applicants;
- Details on how to make an application for the Young Farmers' Payment and/or to the Regional Reserve.

It is one of a series of guidance booklets relating to the Basic Payment Scheme referred to in the Guide to the Basic Payment Scheme. Applicants for the Young Farmers' Payment/Regional Reserve should also familiarise themselves with the contents of that guide and the booklet 'How to complete your Single Application Online'.

Applicants who farm land in England, Scotland or Wales should refer to the Guide to the Basic Payment Scheme.

Land in the Republic of Ireland cannot be included on Young Farmers' Payment or Regional Reserve applications made to the Department of Agriculture Environment and Rural Affairs (DAERA).

Guidance booklets and related forms are available on the DAERA website:

<https://www.daera-ni.gov.uk/topics/grants-and-funding/area-based-schemes-2018-0>

Each of the guides is intended as an information guide to farmers and should not be regarded as a legal interpretation of the EU Regulations governing the Basic Payment Scheme. Applicants are advised to take independent legal advice, as necessary, to ensure their interests are looked after.

In Northern Ireland from 1 January 2015, the Single Farm Payment Scheme was replaced by the Basic Payment Scheme (which includes the Regional Reserve), a Greening Payment and the Young Farmers' Payment.

Young Farmers' Payment

The Young Farmers' Payment provides an annual top-up to the Basic Payment Scheme to

those farmers who meet its eligibility requirements.

DAERA has allocated 2% (the maximum possible) of its regional ceiling fund to the Young Farmers' Payment in 2018 which equates to €6.57m. The level of top-up will be based on 25% of the total direct payments regional average per hectare. The top-up payment will be limited to 90 hectares and the rate per hectare will if necessary, be scaled back to respect the regional ceiling. The rate can vary between years depending on the number of applications. Details on eligibility and evidence requirements are provided in **Section 3**.

Regional Reserve

As part of the Basic Payment Scheme, the European Commission requires all EU Member States to set up National or Regional Reserves to help farmers in certain situations. In the United Kingdom it was decided to establish Regional Reserves for each of the devolved administrations. This means that in Northern Ireland the Regional Reserve will be used to provide entitlements for Northern Ireland farmers under the Basic Payment Scheme.

The Regional Reserve will provide funding which will enable DAERA to allocate entitlements or to top up existing entitlements to the 'Regional Average unit Value' of entitlements for certain categories of farmers. It must be used to allocate payment entitlements to **Young Farmers** and **New Entrants**. DAERA may also use it to make awards to farmers who were prevented from being allocated entitlements as a result of force majeure/exceptional circumstances (FM/EC) incident and farmers eligible for revised entitlements following a court ruling or administrative act by DAERA. Details on eligibility and evidence requirements, for Young Farmer and New Entrant, are provided in **Sections 3 and 4**.

The difference between the value of allocated entitlements and DAERA's Basic Payment Scheme ceiling in 2018 constitutes the funds in the Regional Reserve.

In addition the Regional Reserve can be replenished by reallocation of payment entitlements which were;

- (a) not activated in two consecutive years,
- (b) voluntarily returned,
- (c) removed because they were incorrectly issued, and
- (d) by further linear reduction of the value of payment entitlements to ensure the Regional Reserve has sufficient funds to provide allocations for Young Farmer/New Entrant and those required under definitive court rulings or administrative acts.

The Regional Average unit Value of entitlements may vary from year to year and for any given year will be calculated by dividing the regional ceiling for the Basic Payment Scheme (excluding the amount for the Regional Reserve) by the number of payment entitlements allocated (excluding the number of entitlements issued from the Regional Reserve in that year).

The Regional Average unit Value may vary from year to year as a result of changes to the financial ceilings and, therefore, entitlements allocated from the Regional Reserve may be subject to modification in subsequent years and will be reviewed annually under the Basic Payment Scheme convergence process.

Key dates for 2018 Young Farmers' Payment and/or Regional Reserve applications

2018 Young Farmers' Payment /Regional Reserve Forms and
supporting evidence can be submitted from
1 March 2018

CAFRE will accept requests for eligibility checks of qualifications up to:
27 April 2018

Completed Single Application and/or 2018 Young Farmers'
Payment/Regional Reserve Forms, with supporting evidence, can be
submitted without penalty up to: **15 May 2018**

2. Regional Reserve Categories

There are 4 categories under which farmers can receive an allocation from the Regional Reserve:

- (i) **Farmers who qualify as Young Farmers** - including those who never held entitlements and those who will otherwise have established entitlements with a unit value below the Regional Average unit Value - can apply to the Regional Reserve to have entitlements allocated at the Regional Average unit Value and/or to have the value of entitlements held increased to the Regional Average unit Value in 2018;
- (ii) **Farmers who have commenced their agricultural activity and qualify as New Entrants** - including those who never held entitlements and those who will otherwise have established entitlements with a unit value below the Regional Average unit Value - can apply to the Regional Reserve to have entitlements allocated at the Regional Average unit Value and/or to have the value of entitlements held increased to the Regional Average unit Value in 2018;
- (iii) **Farmers who were prevented from being allocated entitlements due to Force Majeure or Exceptional Circumstances;**
- (iv) **Farmers eligible for revised entitlements following a court ruling or administrative act by DAERA.**

Further information on each of these categories is set out below.

Categories (i) and (ii) are for active farmers who qualify as Young Farmers and farmers who have commenced agricultural activity and qualify as New Entrant.

These categories can be applied for directly and applicants who meet the eligibility criteria for these categories can make an application to the Regional Reserve up until 15 May 2018 (without incurring late claim penalties). Detailed information on the eligibility criteria, evidence requirements, and how to apply for each are set out in **Sections 3, 4 and 5** of this guide document. Applicants should apply to the category for which they consider themselves eligible.

If an applicant believes that they are eligible to apply to the Regional Reserve as a Young Farmer or as a New Entrant, they are advised to apply as a Young Farmer and also to consider making an application for the Young Farmers' Payment.

An applicant can successfully apply only once to the Regional Reserve under either the Young Farmer or New Entrant categories, for either an allocation of entitlements and/or an increase in value of entitlements held to the Regional Average unit Value.

For example: If an applicant received an allocation of entitlements from the Regional Reserve in 2015, 2016 or 2017 they cannot apply again in 2018 or future years.

Young Farmers/New Entrants applying to the Regional Reserve in 2018 must make their application using the Single Application and Maps Service and provide a completed 2018 Young Farmers' Payment/Regional Reserve Form with the required supporting evidence by the 2018 scheme year deadline (15 May 2018). **If a Single Application is not submitted; no Basic Payment Scheme entitlements will be activated and no award will be made from the Regional Reserve.**

Category (iii) Force Majeure or Exceptional Circumstances

DAERA will only provide a Force Majeure or Exceptional Circumstances (FM/EC) award from the Regional Reserve where an active farmer has been prevented from being allocated Basic Payment Scheme entitlements as a result of an FM/EC incident and their application cannot be adjusted under the Basic Payment Scheme/Regional Reserve rules. DAERA may allocate entitlements or increase the value of entitlements. It is a requirement that DAERA is informed of a FM/EC incident within 15 days of the applicant being in a position to do so.

Full details of the FM/EC procedures, especially the notification requirements (using **Form FML 1**) are provided in the **Force Majeure Section** in the **Guide to the Basic Payment Scheme** which is available from the DAERA website site

<https://www.daera-ni.gov.uk/topics/grants-and-funding/area-based-schemes-2018-0>

Once DAERA has been notified of a FM/EC incident, it will consider the case and decide if the Regional Reserve should be used to provide an allocation.

Category (iv) Court Ruling or Administrative Act

Where DAERA is required to allocate entitlements or revise the value of existing entitlements following a definitive court ruling or a definitive administrative act by DAERA, the Regional Reserve will be used to action these changes if the changes cannot be accommodated within the rules of the Basic Payment Scheme. It is not necessary for applicants to apply to the Regional Reserve in such cases. DAERA will notify applicants of any changes which result from a court ruling or administrative act.

3. Young Farmers' Payment/Regional Reserve (Young Farmer) Eligibility and Evidence Requirements

3.1 Young Farmers' Payment

The Young Farmers' Payment will provide an annual top-up to the Basic Payment Scheme for those applicants who meet the Young Farmers' Payment eligibility/evidence criteria. The CAP Regulations define "young farmers" as natural persons who are setting up for the first time an agricultural holding as Head of Holding, or who have already set up such a holding during the five years preceding the first submission of an application under the Basic Payment Scheme and who are no more than 40 years of age in the year of submission of their first application for the Basic Payment Scheme. Legal persons may be granted access to the scheme if they meet similar conditions.

The Young Farmers' Payment can be made for 5 years subsequent to meeting eligibility criteria and checks.

Applicants must apply for and activate entitlements under the Basic Payment Scheme to be eligible for the Young Farmers' Payment. **If applicants do not otherwise qualify for Basic Payment Scheme entitlements, and wish to apply for the Young Farmers' Payment they must apply to the Regional Reserve for an allocation of entitlements as a young farmer.** Those who apply for an allocation of entitlements via the Young Farmer provisions in the Regional Reserve will be assessed on the relevant criteria. Please refer to **Section 3 and 4.**

Applicants for the Young Farmers' Payment in 2018 must make their application on their online Single Application and if a new applicant in 2018 provide a completed 2018 Young Farmers' Payment/Regional Reserve Form with the required supporting evidence by the 2018 scheme year deadline (15 May 2018). **If a Single Application is not submitted; no Basic Payment Scheme entitlements will be activated and no Young Farmers' Payment will be made.**

3.2 Young Farmers' Payment - Eligibility Criteria

To be eligible for the Young Farmers' Payment the applicant must:

- (i) **Be an active farmer * at the date of application to the Basic Payment Scheme/ Young Farmers' Payment and have at least 3 hectares of eligible land on their holding which must be used to carry out an agricultural activity.**

Note*: *An active farmer is the person/farm business enjoying the decision making power, the benefits and the financial risks in relation to agricultural activity being carried out on the land.*

(ii) Be establishing, for the first time, an agricultural holding as Head of Holding ** or have already done so during the 5 years preceding their first successful application to the Young Farmers' Payment.

Note**: *To be Head of Holding means the applicant must be exercising effective and long-term control over the business in terms of decisions related to management, benefits and financial risks.*

To meet the Head of Holding requirement applicants who make a successful application to the Basic Payment Scheme for the first time in 2018 must have set up for the **first time** an agricultural holding **as Head of Holding on or after 1 January 2013**.

Sole-Trader

In these circumstances it is clear that the applicant, as the only member of the business will be in control of the business – the Head of Holding. However, the same evidence as that required for a partnership/multi-member business will still need to be provided, with a completed 2018 Young Farmers' Payment/Regional Reserve Form, to prove the authenticity of the business.

Partnership (including Multi-Members Business)

Applicants may decide to undertake their farming activities as part of a group or with other family members, for example, father and son/daughter partnerships or where the applicant was a member of an existing business and subsequently becomes Head of Holding.

The applicant (Young Farmer or combination of Young Farmers) must exercise effective and long term control over the business in terms of decisions related to management, benefits and financial risks. A share of profit greater than 50% would normally indicate Head of Holding status.

50:50 partnerships between applicant(s) – Young Farmer(s) and a person(s) who is / are not eligible to apply as a Young Farmer(s) - will only be acceptable if it is clear that the applicant(s) can make such decisions without veto from the other partner(s). Alternatively, where 50:50 partnerships currently do not meet this requirement, it may be necessary for the partners to agree to modify the partnership to increase the applicants share of the business to above 50% or to include a provision stating that the applicants has long term control over the business in terms of decisions related to management, benefits and financial risks and can make such decisions without veto by the other partner(s). The applicants will be regarded as Head of Holding for the purposes of the Young Farmers' Payment from the date it is confirmed that the

partnership complies with the scheme requirements.

Category 3 DAERA Business

If the applicant has been involved in a Category 3 DAERA Business (agricultural activity) they will need to demonstrate that this did not result in them being in control of agricultural activity otherwise the date, when they are considered to have become Head of Holding for the first time, may be taken as the date of commencement of the Category 3 business.

In cases where a Category 3 DAERA Business is replaced with a Category 1 DAERA Business, DAERA may take the date of becoming Head of Holding for the first time as the date of commencement of the Category 1 business, provided the applicant can demonstrate that their involvement with the Category 3, or other category of business, did not result in them being in control of agricultural activity. This will be judged on a case by case basis but a possible example may be where the business, consisted of a very small number of livestock which were not kept for farming purposes, and was not a separate business in its own right.

Note: 'DAERA business' means a farming activity issued with a business identification number by DAERA or where appropriate the equivalent identification issued by the relevant authority in England, Scotland or Wales.

(iii) Be no more than 40 years of age* in the year of first successful application for the Basic Payment Scheme.**

*Note***: This applies for the entire scheme year in which the application is made. This means that for first time successful Basic Payment Scheme applicants in 2018 must be born on or after 1 January 1978.*

For example: if an application to the Basic Payment Scheme and for the Young Farmers' Payment/ Regional Reserve is made on 15 May 2018 and the applicant has their 41st birthday before 31 December 2018, they will not be eligible to be considered and will be excluded from applying for the Young Farmers' Payment or to the Regional Reserve as a young farmer.

(iv) Hold at least a Level II qualification** in agriculture (or a related subject containing at least a farm business management module) at the Basic Payment Scheme application closing date.**

Note****: The College of Agriculture, Food and Rural Enterprise (CAFRE) has compiled a list of eligible qualifications which can be found at:

<http://www.cafre.ac.uk/industry-support/level-2-agricultural-qualification-list>.

Applicants can access this list to check if qualifications already held by them will be

accepted by DAERA for the purposes of their Young Farmers' Payment/Regional Reserve application.

The list of eligible qualifications is not exhaustive and if applicants hold a qualification which is not listed they can contact CAFRE by e-mailing Industry.TrainingAdmin@daera-ni.gov.uk or by telephoning 028 94 426880.

Equivalent or higher level agricultural (or related subject) qualifications are, of course, acceptable for application for the Young Farmers' Payment and/or to the Regional Reserve, providing they contain at least a farm business management module. If applicants are in any doubt about whether their equivalent or higher qualification meets the requirements they should contact CAFRE, as above, to confirm.

Applicants who do not hold the minimum required agricultural qualification (as stipulated above), by the closing date for applications (see pages 18 and 19 for further details) will be excluded from the Young Farmers' Payment/Regional Reserve in the 2018 application year. This would not preclude them from applying for the Basic Payment Scheme, Greening payments in 2018 if they can activate Basic Payment Scheme entitlements without receiving an allocation from the Regional Reserve.

- (v) Have submitted a Single Application by the scheme year deadline in the year of application for the Young Farmers' Payment/Regional Reserve.**
- (vi) Have established/activated payments under the Basic Payment Scheme and/or have applied to the Regional Reserve for allocation of payment entitlements as a Young Farmer.**

It would be advisable to discuss the financial and legal implications of any change, in respect of Head of Holding, to a business with an accountant and/or solicitor.

Examples

- (i) Establish a business in 2008 as Head of Holding. You are not eligible as a young farmer as you became Head of Holding prior to 1 January 2013.
- (ii) Business established in 2008 and you are a junior partner/existing member in it (not Head of Holding). You become Head of Holding for the first time in March 2013. As this is after 1 January 2013, you may qualify as a young farmer if you meet the age and educational qualification requirements in your year of first application to Basic Payment Scheme.
- (iii) Where there are several young farmer applicants and other persons involved in the business, then it must be clear that the young farmer applicants can control the business.

Business Share or share of profit / loss:

Farmer A	25%	Farmer B	30%
Farmer C	20%	Farmer D	25%

Farmers A and B are Young Farmers. Farmers C and D are not Young Farmers. This business could be eligible to apply as long as both Young Farmer applicants declare that they act jointly as Head of Holding.

Where more than one Young Farmer is involved in a business, only the Young Farmer(s) controlling the business would need to have the educational qualification. In the example above both Farmers A and B would need to have the educational qualification as neither of them can control the business on their own. If 2 Young Farmer applicants were involved in a 50:50 partnership, but neither on their own control the business, then both would require the educational qualification.

3.3 Young Farmers' Payment - Evidence Requirements

A. Evidence for Head of Holding

All new applicants must: -

(1) Provide a statement/letter from a qualified independent accountant¹ confirming:

- That the applicant receives at least 50% of the profit (or loss) from the holding

and that this is reflected in their tax return. Their most recent set of accounts² and corresponding tax return³ should be provided in support of this statement. The accountant should specify in the statement/letter the percentage share of the profit (loss) going to the applicant and reference these figures in the accompanying accounts and tax returns.

- The date on which the applicant became Head of Holding, based on when they began to take at least 50% of the profit (loss). This must be on or after 1 January 2013. The accounts and corresponding tax return from the year before the applicant became Head of Holding should be provided to show that previously they received less than 50% of the profit (loss). Again these figures should be referenced in the statement/letter provided by the accountant.

If the applicant commenced their business recently and does not have previous years' accounts, then the accountant's statement/letter should confirm that they are appropriately registered for income tax and the date on which their holding/business was registered. A copy of the applicant's HMRC income tax registration must be provided showing that the applicant is undertaking agricultural activity. Accounts and tax returns must be provided as soon as they are available and be provided no later than 14 months after the applicants business commenced.

1. Qualified independent accountant, means someone who has qualified with and is a current full member of an organisation which is considered to be a member of CCAB or someone who is qualified with and is a current full member of CIMA, AAT or other equivalent accountancy institute or association which is a member of or affiliated to IFAC, including AIA or additionally someone who has qualified with and is a full and current member of CIOT and is independent of the applicant and the business and is not a member of the same household as the applicant.

Other recognised accountancy institutes or associations will be considered on a case by case basis.

² Where prepared, business accounts should incorporate the Profit and Loss Account, Balance Sheet, Notes to the Accounts, Sole trader or Partner Approval Statement and Accountant's Report. Where for smaller traders, business accounts as outlined are not prepared, a Profit and Loss Statement approved by the trader and the accountant will be acceptable.

³ Where applicants provide an extract from their tax return, they should confirm in writing that the extract provided is a true and fair copy of the original document referred to in the accountant's statement/letter.

- (2) Be named on and be responsible for all bank/building society accounts associated with their business and be authorised to make payments and transfer money from these accounts without requiring authorisation from anyone else. A letter from the provider** must be presented to confirm this.

Note**: *Provider can be a bank or a building society.*

- (3) Be named on the Herd/Flock Number and/or Milk Licence where applicable. If the applicant's business has no livestock they should be named on documentation associated with the Quality Assurance Scheme, Plant Health Registration Numbers or other relevant documentation.
- (4) Be one of the customer names associated with the DAERA Business ID for the business before the application closing date – 15 May 2018.

Partnerships (including Multi-member Businesses) and Limited Companies

- (5) Where an applicant's business is operated as a partnership or as a multi-member business (business), the applicant(s) must complete and sign Section 3.4 in the 2018 Young Farmers' Payment/Regional Reserve Form confirming that: -
 - a) They have familiarised themselves with the scheme requirements specified in this guidance and that they and their business comply with these requirements;
 - b) They are in receipt of more than 50% of the profit from the business or bear more than 50% of the loss;
 - c) There is no limit to the level of expenditure/sales they can make on behalf of the business and/or there is no restriction on whom they can deal with on behalf of the business in the course of trading concerning the business;
 - d) They are responsible for control of all bank/building society and loan accounts related to the business and can make decisions about transfer of funds from these without veto from the other partner(s)/member(s);
 - e) They have long term control over the business in terms of decisions related to management, benefits and financial risks and can make such decisions without veto by other partner(s)/member(s);
 - f) They have the final decision as regards decisions in relation to all business matters relating to the business and that their decisions cannot be vetoed by the other partner(s)/member(s);
 - g) The business cannot be dissolved by any of the partners/members without their agreement or in event that the Young Farmer/New Entrant is the only

partner/member remaining, they have the right to continue the business;

Section 3.4 must also be signed by all members of the business including all those listed in the DAERA Business Identification, and by a qualified independent accountant or a solicitor. **There is no need to provide a written partnership agreement with 2018 Young Farmers' Payment/Regional Reserve applications.** However, if one is provided and it is found not to comply with the requirements set out in points a) – g) above, the application will be rejected.

- (6) Where an applicant's business is part of a Limited Company (Ltd) the applicant will have to provide evidence to show that they hold more than 50% of ordinary voting shares and that their decisions cannot be vetoed. Evidence will also be required of the date that the applicant obtained more than 50% of the ordinary voting shares. In cases where the applicant does not hold more than 50% of the ordinary voting shares it is unlikely that they will be considered to be in control of the business, the Head of Holding.

The requirement to provide evidence that the applicant received more than 50% of the distributed profit (loss) of the Ltd (including dividends) also applies. The evidence to be submitted is similar to that outlined for partnerships/multi-member businesses and must also show when the applicant began to receive more than 50% of the profit (loss).

In a case of a 50:50 partnership where there is equal division of the profit (loss) between the applicant(s) and a person(s) who is/are not eligible to be an applicant(s), the applicant(s) will be required to provide further evidence to demonstrate that despite the 50:50 nature of the partnership, the applicant(s) on their own can exercise effective and long-term control over the business in terms of decisions related to management, benefits and financial risks without a veto from the other partner(s) and when this control was acquired from. Required evidence is a completed 2018 Young Farmers' Payment/Regional Reserve Form, particularly Section 3.4 and in addition, a statement/letter from a qualified independent accountant confirming that the partnership/business document had been changed to reflect the requirement and confirming the date the change was effective from.

50:50 partnerships between the applicant(s) and a person(s) who is/are not eligible to be an applicant(s) will only be acceptable if it is clear that the applicant(s) can make such decisions without veto from the other partner(s).

Alternatively, where 50:50 partnerships currently do not meet this requirement, it may be necessary for the partners to agree to modify the partnership to increase the applicants share of the business to above 50% or to include a provision stating that the applicant(s) has long term control over the business in terms of decisions related to management, benefits and financial risks and can make such decisions without veto by the other partner(s). The applicant(s) will be regarded as Head of Holding for the purposes of the Young Farmers' Payment and / or Regional Reserve from the date at which the partnership/business complies

with the requirements.

Should a business wish to modify its current management arrangements in order to comply with Young Farmers' Payment/Regional Reserve requirements it must be done prior to submitting its application to the scheme and confirmation should be included in supporting evidence documents no later than 15 May 2018.

Authenticity of the Business

The business and the area applied for on the Single Application and 2018 Young Farmers' Payment/Regional Reserve Form must reflect what happens in practice. Therefore, the accounting information must be commensurate with the area declared on the application forms.

Cases which appear to have a lower than normal gross turnover per hectare may be investigated further and applicants may be required to provide evidence that they are actually farming all of the area declared on their application. Failure to do so may result in the area on which entitlements are established and payment is made being reduced to the area actually farmed with penalties being applied or their application may be rejected in its entirety.

Applying for payment and/or entitlements on land that is not farmed may be investigated in relation to fraud.

DAERA will check its records to ascertain whether the applicant has previously been involved in a DAERA business* (agricultural activity) as a Head of Holding and may seek further evidence regarding when the applicant became Head of Holding for their current business.

Note*: 'DAERA business' means a farming activity issued with a business identification number by DAERA or where appropriate the equivalent identification issued by the relevant authority in England, Scotland or Wales.

B. Evidence of Age / Identity

All new applicants must provide proof of their date of birth and present one of the following items of photographic identification **in person**, with their completed 2018 Young Farmers' Payment/Regional Reserve Form and supporting evidence, at a DAERA Direct office:

- Passport, or
- Driving Licence, or
- Electoral Identity Card

Only originals will be accepted. Where the name on the identification documents does not agree with the name shown on the qualification certificate or other documents, the applicant must provide evidence to explain the change, for example, a marriage certificate,

or other official document(s).

C. Evidence of Qualification

Subject to the type, size and Awarding Body for the qualifications held by applicants, the following forms of evidence will be required, from all new applicants.

- (i) An original Certificate from the qualification Awarding Body for the qualification held which demonstrates that the applicant has achieved accreditation in an agricultural qualification at Level II or above (or in a related subject containing at least a farm business management module).

or

- (ii) An original Certificate from the qualification Awarding Body for the qualification held and a letter from CAFRE bearing the applicants name and address confirming that the qualification is deemed eligible for the purposes of the Regional Reserve and/or Young Farmers' Payment.

or

- (iii) An original Certificate from the qualification Awarding Body for the qualification held, plus an OCN NI Certificate for the Level II Agricultural Business Operations **Award** and a letter from CAFRE bearing the applicants name and address confirming that based on the main qualification held, only the Agricultural Business Operations **Award** was required to be completed.

or

- (iv) A letter from CAFRE signed by the College Director confirming that the applicant holds the qualification named on the letter. This will apply to applicants if they hold either a College Certificate in Agriculture (CCA) or a College Diploma in Agriculture (CD) or College Diploma units and they **cannot locate their original certificate**. These qualifications were awarded by DAERA (DANI) and Certificates were issued by the Department. DAERA no longer provides these qualifications. Therefore, providing that College records prove that the applicant holds either of these qualifications, CAFRE will provide a letter of authenticity.

Note: Applicants should ensure that if the name printed on the qualification certificate is different from the name, shown, on their Single Application/2018 Young Farmers' Payment/ Regional Reserve Form, that evidence is provided which demonstrates that the applicant and the qualification holder are the same person, for example, a copy of a marriage certificate or other official identification document.

Existing students currently enrolled on eligible courses

If the applicant is a final year student enrolled on an eligible agriculture education programme at CAFRE, or at other Colleges in Northern Ireland or Universities/Colleges in GB or ROI, they may know their final results but will not have received their course certificate from the course awarding body by the deadline (15 May 2018) for submission of an application for the Young Farmers' Payment and/or to Regional Reserve. In these cases, a letter, signed by the College Director/College Principal, indicating that the applicant has achieved their qualification can be submitted with the 2018 Young Farmers' Payment/Regional Reserve Form. This letter must be followed by the course certificate once it has been received. DAERA will accept applications but will not process them until the course certificate has been received.

If the applicant has final exams to take and will not know their final results by the 15 May 2018 deadline but their results and attainment of the qualification can be confirmed by a letter from the relevant College Director/College Principal by 11 June 2018, their application can be accepted provided the letter is received on or before 11 June 2018 but late claim penalties may apply. This letter must be followed by the course certificate once it has been received. Applications will not be processed until the course certificate has been received.

If results are not known until after 11 June 2018 applicants will not be eligible to apply to for the Young Farmers' Payment and/or to the Regional Reserve in the 2018 scheme year.

CAFRE has compiled a list of eligible qualifications which can be found at: <http://www.cafre.ac.uk/industry-support/level-2-agricultural-qualification-list>. If an applicant holds a qualification which is not listed they can contact CAFRE by e-mailing Industry.TrainingAdmin@daera-ni.gov.uk or by telephoning 02894 426880.

All queries to CAFRE regarding the eligibility of qualifications must be submitted either electronically or in writing by 27 April 2018. Enquiries received by CAFRE after this date may not be responded to by 14 May 2018.

3.4. Regional Reserve – Young Farmer

The eligibility and evidence requirements for applicants applying to the Regional Reserve as Young Farmer are very similar to those for Young Farmers' Payment applicants.

Please refer to **Sections 3.2 and 3.3** for the eligibility and evidence conditions applicable for those wishing to apply to the Regional Reserve for an award as Young Farmer.

To comply with the Regional Reserve (Young Farmer) Head of Holding time requirement:

- Applicants who make their first successful application to the Basic Payment Scheme in 2018 must have set up, an agricultural holding as Head of Holding for the **first time, on or after 1 January 2013.**

- Applicants who are part of a business and were allocated Basic Payment Scheme entitlements in 2015 and who first apply to the Regional Reserve as a Young Farmer in 2018 must have set up, an agricultural holding as Head of Holding for the **first time, on or after 1 January 2013**.
- Applicants, who were Head of Holding prior to 1 January 2013, even if they applied successfully to the Basic Payment Scheme in 2015, will not be eligible to apply to the Regional Reserve as a Young Farmer, for the first time, in 2018.

Applicants applying to the Regional Reserve in 2018 as Young Farmer, must apply on their Single Application and submit a completed 2018 Young Farmers' Payment/ Regional Reserve Form, with the required supporting evidence, by the 2018 scheme year deadline (15 May 2018). **If the Single Application is not submitted; no Basic Payment Scheme entitlements will be activated and no Regional Reserve allocation will be made.**

Applicants who applied successfully for the Young Farmers' Payment in 2015, 2016 or 2017 but **did not apply** to the Regional Reserve as a Young Farmer in 2015, 2016 or 2017, **must complete the 2018 Young Farmers' Payment/ Regional Reserve Form** and provide all the necessary supporting evidence, if they wish to apply to the Regional Reserve as a Young Farmer in 2018, and apply on their Single Application by the 2018 scheme year deadline (15 May 2018).

4. Regional Reserve (New Entrant) – Eligibility and Evidence Requirements

4.1 Regional Reserve New Entrant - Eligibility Criteria

To be eligible as a Regional Reserve New Entrant applicants must: -

- (i) **Be an active farmer* at the date of their application to the Basic Payment Scheme/Regional Reserve and have at least 3 hectares of eligible land on their holding which must be used to carry out an agricultural activity.**

Note*: *An active farmer is the person/farm business enjoying the decision making power, the benefits and the financial risks in relation to agricultural activity being carried out on the land.*

- (ii) **Have commenced their agricultural activity on or after 1 January 2016 and in the 5 complete calendar years preceding commencement of this agricultural activity not have had any agricultural activity in their own name, or at their own risk, or have had control of a legal person exercising agricultural activity.**

The applicant must not have been involved in any agricultural activity/business, in the 5 calendar years prior to commencing their agricultural activity, in a controlling capacity where they were exercising effective and long-term control over the business in terms of decisions related to management, benefits and financial risks i.e. been the Head of Holding.

If the applicant has not been listed in a DAERA business** or involved in any other agricultural activity/business in the 5 calendar years preceding the commencement of their current DAERA business then they will be regarded as a New Entrant from the date of commencement of their current DAERA business provided this is on or after 1 January 2016 .

Note**: *'DAERA business' means a farming activity issued with a business identification number by DAERA or where appropriate the equivalent identification issued by the relevant authority in England, Scotland or Wales.*

Note: *Exercising agricultural activity is a requirement to have received Single Farm Payment so any business that received Single Farm Payment in the past will be deemed to be exercising agricultural activity.*

If an applicant has been listed in a DAERA business or involved in another agricultural business in the 5 calendar years preceding their commencement of agricultural activity, then they will generally not be regarded as a New Entrant from the date of commencement of their current DAERA business unless they **can demonstrate** that either:

- (a) In the 5 years preceding commencement of their current DAERA business, the DAERA business/agricultural activity in which they were listed did not exercise any agricultural activity e.g. after setting up, the business did not acquire any livestock, did not grow any crops and did not receive any EU CAP payments.

or,

- (b) In the 5 years preceding the commencement of their current DAERA business they did not control the DAERA business/agricultural activity in which they were listed. The onus is on applicants to demonstrate that they did not control the business.

Note: Applicants will need to submit accounts corresponding to all of the years in the 5 year period in which they were listed in this business in the format referred to in **Section 3.3**, demonstrating that another person received and paid tax on more than 50% of the profit (loss) - was the Head of Holding - in each of those years.

Category 3 DAERA Business

If the applicant has been involved in a Category 3 DAERA Business (agricultural activity) they will need to demonstrate that this did not result in them being in control of agricultural activity in the 5 years preceding commencement of their current DAERA Business.

In cases where a Category 3 DAERA Business is replaced with a Category 1 DAERA Business, DAERA may take the date of commencement of the applicant's agricultural activity as the date of commencement of the Category 1 business provided the applicant can demonstrate that their involvement with the Category 3 business did not result in them being in control of agricultural activity (Head of Holding). This will be judged on a case by case basis but a possible example may be where the Category 3 business consisted of a very small number of livestock which were not kept for farming purposes and was not a separate business in its own right.

Sole-Trader

In these circumstances, it is clear that the applicant, as the only member of the business will be in control of the business - Head of Holding. However, the same evidence as that required for a partnership will still need to be provided with a completed 2018 Young Farmers' Payment/ Regional Reserve Form, to prove the authenticity of the business.

Partnerships (including Multi-Member Businesses) and Limited Companies

The rules on previous agricultural activity apply to the person who controls the partnership or limited company. If more than one person controls the business, then all of the persons with a controlling interest must comply with the rules on previously agricultural activities i.e. they would all have to demonstrate that they did not exercise any agricultural activity in their own name and at their own risk or had control of a legal person exercising agricultural activity in the previous 5 years (complete calendar years).

- (iii) Have established/activated payment entitlements under the Basic Payment Scheme, submitted a Single Application by the scheme year deadline in the year of application to the Regional Reserve as a New Entrant and have first applied successfully to the Basic Payment Scheme within 2 years of commencing agricultural activity.**
- (iv) Hold at least a Level II qualification*** in Agriculture (or a related subject containing at least a farm business management module) at the closing date for applications – (see pages 33 and 34 for further details).**

*Note ***: The College of Agriculture, Food and Rural Enterprise (CAFRE) has compiled a list of eligible qualifications which can be found at:*

<http://www.cafre.ac.uk/industry-support/level-2-agricultural-qualification-list>

Applicants can access this list to check if a qualification already held by them will be accepted by DAERA for the purposes of their application to the Reserve as a New Entrant.

The list of eligible qualifications is not exhaustive and if an applicant holds a qualification which is not listed they can contact CAFRE by emailing Industry.TrainingAdmin@daera-ni.gov.uk or by telephoning: 028 94 426880.

Equivalent or higher level agriculture qualifications are, of course acceptable for application to the Regional Reserve. If applicants are in any doubt about whether their equivalent or higher qualification meets the requirements for New Entrants applying to the Regional Reserve, they should contact CAFRE, as above, to confirm that it meets the eligibility conditions.

Applicants who do not hold the minimum required agricultural qualification (as stipulated above) will be excluded from the Regional Reserve in the 2018 application year. This may not preclude them from applying for the Basic Payment Scheme and Greening payments in 2018, if they are eligible to establish Basic Payment Scheme entitlements without receiving an allocation from the Regional Reserve.

It would be advisable to discuss the financial and legal implications of any change, in respect of Head of Holding, to a business with an accountant and / or solicitor.

Examples

Commenced agricultural activity on or after 1 January 2016 and in the 5 complete calendar years preceding commencement of this agricultural activity did not have any agricultural activity in your own name, or at your own risk, or have had control of a legal person exercising agricultural activity – Head of Holding i.e.:

- (a) Your current DAERA business was established on or after 1 January 2016 or your current DAERA business commenced agricultural activity on or after 1 January 2016.

The 5 year period is the 5 previous complete calendar years prior to the commencement of your current DAERA business. For example if your current DAERA business commenced in 2016, then the 5 year period is 1 January 2011 – 31 December 2015 (inclusive). For businesses which commenced in 2018, it is 1 January 2013 - 31 December 2017 (inclusive).

For Example:

- (i) Your DAERA business commenced on 20 June 2017 and you were not listed in a DAERA business/agricultural activity prior to 20 June 2017. You meet the requirement to have commenced agricultural activity on or after 1 January 2016.
- (ii) Your current DAERA business commenced on 15 September 2017 but you previously controlled a DAERA business/agricultural activity from 10 January 2005 - 5 September 2009. As the period of time elapsed between 1 January 2010 and 31 December 2016 is greater than 5 years, the date of commencement of your agricultural activity is 15 September 2017. You meet the requirement to have commenced agricultural activity on or after 1 January 2016.
- (iii) Your current DAERA business commenced on 24 February 2017 but you previously controlled a DAERA business/agricultural activity from 7 July 2005 – 18 March 2014. As the period of time elapsed between 1 January 2014 and 31 December 2016, is less than 5 years, the date of commencement of your agricultural activity is 7 July 2005. You do not meet the requirement to have commenced agricultural activity on or after 1 January 2016 and are not eligible for the New Entrant category.

- (iv) Your current DAERA business commenced on 12 September 2017 but you were previously listed in another DAERA business from 9 June 2006 – 11 September 2017. You demonstrate that you did not control this business. The date of commencement of your agricultural activity is 12 September 2017. You meet the requirement to have commenced agricultural activity on or after 1 January 2016.
- (v) Your current DAERA business commenced on 5 October 2005 and you were first listed in this business on 21 March 2016. As this business commenced agricultural activity prior to 1 January 2016, you are not eligible for the New Entrant category.
- (vi) On 18 August 2017, you inherited a business which commenced on 5 June 2005. Inheritance of a business will normally be considered to be a continuing business. As the business being inherited commenced agricultural activity prior to 1 January 2016, you would not normally be considered as a New Entrant.

4.2 Regional Reserve (New Entrant) - Evidence Requirements

A. Evidence for Control of Business – Head of Holding

All applicants must: -

(1) Provide a statement/letter from a qualified independent accountant¹ confirming: -

- That the applicant receives at least 50% of the profit (or loss) from the holding and that this is reflected in their tax return. Their most recent set of accounts² and corresponding tax return³ should be provided in support of this statement. The accountant should specify in the statement/letter the percentage share of the profit (loss) going to the applicant and reference these figures in the accompanying accounts and tax returns.
- The date on which the applicant took control of the business (became Head of Holding), based on when they began to take at least 50% of the profit (loss). This must be on or after 1 January 2016.

If the applicant commenced their business recently and does not have previous years' accounts, then the accountant's statement/letter should confirm that they are appropriately registered for income tax and the date on which their holding/business was registered. A copy of the applicant's HMRC income tax registration must be provided showing that the applicant is undertaking agricultural activity. Accounts and tax returns must be provided as soon as they are available and be provided no later than 14 months after the applicants business commenced.

¹ Qualified independent accountant, means someone who has qualified with and is a current full member of an organisation which is considered to be a member of CCAB or someone who is qualified with and is a current full member of CIMA, AAT or other equivalent accountancy institute or association which is a member of or affiliated to IFAC, including AIA or additionally someone who has qualified with and is a full and current member of CIOT and is independent of the applicant and the business and is not a member of the same household as the applicant. Other recognised accountancy institutes or associations will be considered on a case by case basis.

² Where prepared, business accounts should incorporate the Profit and Loss Account, Balance Sheet, Notes to the Accounts, Sole trader or Partner Approval Statement and Accountant's Report. Where for smaller traders, business accounts as outlined are not prepared, a Profit and Loss Statement approved by the trader and the accountant will be acceptable.

³ Where applicants provide an extract from their tax return, they should confirm in writing that the extract provided is a true and fair copy of the original document referred to in the accountant's statement/letter.

Notes:

(i) Where the applicant has previously been a 'partner' in another business before commencing their own business, accounts and taxation information should be provide for the years the applicant was in the other business - to confirm they were not in control of that business (Head of Holding), in the 5 years prior to commencing their own business.

(ii) An applicant applying to the Regional Reserve as a New Entrant cannot become Head of Holding for any business if that business was in existence prior to 1 January 2016.

- (2) Be named on and be responsible for all bank/building society accounts associated with their business and be authorised to make payments and transfer money from these accounts without requiring authorisation from anyone else. A letter from the provider** must be presented to confirm this.

Note**: *Provider can be a bank or a building society.*

- (3) Be named on the Herd/Flock Number and/or Milk Licence where applicable. If the applicants business has no livestock they should be named on documentation associated with the Quality Assurance Scheme, Plant Health Registration Numbers or other relevant documentation.

- (4) Be one of the customer names associated with the DAERA Business ID for the business before the application closing date – 15 May 2018.

Partnerships (including Multi-Member Businesses) and Limited Companies

- (5) Where an applicant's business is operated as a partnership or as a multi-member business (business), the applicant(s) must complete and sign Section 3.4 in the 2018 Young Farmers' Payment/Regional Reserve Form confirming that:

- a) They have familiarised themselves with the scheme requirements specified in this guidance and that they and their business comply with these requirements;
- b) They are in receipt of more than 50% of the profit from the business or bear more than 50% of the loss;
- c) There is no limit to the level of expenditure/sales the applicant can make on behalf of the business and/or there is no restriction on whom they can deal with on behalf of the business;
- d) They are responsible for control of all bank/building society and loan accounts

related to the partnership/business and can make decisions about transfer of funds from these without veto from the other partner(s)/member(s);

- e) They have long term control over the business in terms of decisions related to management, benefits and financial risks and can make such decisions without veto by other partner(s)/member(s);
- f) They have the final decision as regards decisions in relation to all business matters relating to the partnership/business and that their decisions cannot be vetoed by the other partner(s)/member(s);
- g) The partnership cannot be dissolved by any of the partners/members without their agreement or in the event that the Young Farmer/New Entrant is the only partner/member remaining, they have the right to continue the business;

Section 3.4 must also be signed by all members of the business, including all those listed in the DAERA Business Identification, and by a qualified independent accountant or a solicitor. **There is no need to provide a written partnership agreement with 2018 Young Farmers' Payment/Regional Reserve applications.** However, if one is provided and it is found not to comply with the requirements set out in points a) – g) above, the application may be rejected.

(6) Where the applicant's business is part of a Limited Company (Ltd) the applicant will have to provide evidence to show that they hold more than 50% of ordinary voting shares and that their decisions cannot be vetoed. Evidence will also be required of the date that the applicant obtained more than 50% of the ordinary voting shares. In cases where the applicant does not hold more than 50% of the ordinary voting shares it is unlikely that they will be considered to be in control of the business, the Head of Holding.

The requirement to provide evidence that the applicant received more than 50% of the distributed profit (loss) of the Ltd (including dividends) also applies. The evidence to be submitted is similar to that outlined for partnerships and must also show when the applicant began to receive more than 50% of the profit (loss).

In a case of a 50:50 partnership where there is equal division of the profit (loss) between the applicant(s) and a person(s) who is/are not eligible to be an applicant(s), the applicant(s) will be required to provide further evidence to demonstrate that despite the 50:50 nature of the partnership, the applicant(s) on their own can exercise effective and long-term control over the business in terms of decisions related to management, benefits and financial risks without a veto from the other partner(s) and when this control was acquired from. Required evidence is a completed 2018 Young Farmers' Payment/Regional Reserve Form, particularly Section 3.4 and in addition, a statement/letter from a qualified independent accountant confirming that, the partnership/business document

had been changed to reflect the requirement and confirming the date the change was effective from.

50:50 partnerships between the applicant(s) and a person(s) who is/are not eligible to be an applicant(s) will only be acceptable if it is clear that the applicant(s) can make such decisions without veto from the other partner(s).

Alternatively, where 50:50 partnerships currently do not meet this requirement, it may be necessary for the partners to agree to modify the partnership to increase the applicants share of the business to above 50% or to include a provision stating that the applicant(s) has long term control over the business in terms of decisions related to management, benefits and financial risks and can make such decisions without veto by the other partner(s). The applicant(s) will be regarded as head of holding for the purposes of the Regional Reserve from the date at which the partnership complies with the requirements.

Also, the rules on previous agricultural activity apply to the applicant(s) who control a partnership or limited company. If more than one applicant controls the business, then all of the applicants with a controlling interest must comply with the rules on previously agricultural activities i.e. they would all have to provide evidence to demonstrate that they did not exercise any agricultural activity in their own name and at their own risk or had control of a legal person exercising agricultural activity in the previous 5 years (complete calendar years).

Authenticity of the Business

The business and the area applied for on the Single Application 2018 Young Farmers' Payment/Regional Reserve Form must reflect what happens in practice. Therefore, the accounting information must be commensurate with the area declared on the application form(s). Cases which appear to have a lower than normal gross turnover per hectare may be investigated further and applicants may be required to provide evidence that they are actually farming all of the area declared on their application. Failure to do so may result in the area on which entitlements are established and payment is made being reduced to the area actually farmed with penalties being applied or their application may be rejected in its entirety.

Applying for payment and/or entitlements on land that is not farmed may be investigated in relation to fraud.

Evidence of Commencement of Agricultural Activity

DAERA will take the date of the commencement of the applicant's agricultural activity as the date on which their business was established unless they can demonstrate that the agricultural activity of the business commenced at a later date.

DAERA will check its records to ascertain whether the applicant was involved in

another business in the 5 year period prior to the commencement of their current agricultural activity.

If the applicant has not been listed in any other DAERA business*/agricultural activity in this 5 year period then the date of commencement of their current agricultural activity will be accepted and if this is on or after 1 January 2016, they will meet this particular criterion for 2018.

Note*: *'DAERA business' means a farming activity issued with a business identification number by DAERA or where appropriate the equivalent identification issued by the relevant authority in England, Scotland or Wales.*

If the applicant has been listed in another DAERA business/agricultural activity within the previous 5 year period, then the date of commencement of this other business will generally be taken as the commencement of their current agricultural activity. If this is prior to 1 January 2016, then they will not be eligible for an award from the Regional Reserve as a New Entrant.

Involvement in a previous DAERA business/agricultural activity can be disregarded if the applicant can submit evidence with their Regional Reserve application demonstrating one of the following:

(i) The previous DAERA business did not exercise agricultural activity - a description of why no agricultural activity took place will need to be provided.

or

(ii) The applicant did not control the previous DAERA business/agricultural activity during the entire 5 year period. (Note: If this business consisted of the applicant as a sole trader, then they will be regarded as having control of it.)

Note: *Applicants will need to submit accounts corresponding to all of the years in the 5 year period in which they were listed in this business in the format referred to in **Section 4.2 (1)**, demonstrating that another person received and paid tax on more than 50% of the profit (loss) in each of those years.*

B. Evidence of Identity

Applicants must provide proof of their date of birth and present one of the following items of photographic identification **in person**, with their completed 2018 Young Farmers' Payment/Regional Reserve Form and the required supporting evidence, at a DAERA Direct office:

- Passport, or
- Driving Licence, or
- Electoral Identity Card

Only originals will be accepted. Where the name on the identification document does not agree with the name shown on the qualification certificate or other documents, the applicant must provide evidence to explain the change, for example, a marriage certificate, or other official document(s).

C. Evidence of Qualification

Subject to the type, size and Awarding Body for the qualifications held by applicants, the following forms of evidence will be required.

- (i) An original Certificate from the qualification Awarding Body for the qualification held which demonstrates that the applicant has achieved accreditation in an agricultural qualification at Level II or above (or in a related subject containing at least a farm business management module).

or

- (ii) An original Certificate from the qualification Awarding Body for the qualification held and a letter from CAFRE bearing the applicants name and address confirming that the qualification is deemed eligible for the purposes of the Regional Reserve and/or Young Farmers' Payment.

or

- (iii) An original Certificate from the qualification Awarding Body for the qualification held, plus an OCN NI Certificate for the Level II Agricultural Business Operations **Award** and a letter from CAFRE bearing the applicants name and address confirming that based on the main qualification held, only the Agricultural Business Operations **Award** was required to be completed.

or

- (iv) A letter from CAFRE signed by the College Director confirming that the applicant holds the qualification named on the letter. This will apply to applicants if they hold either a College Certificate in Agriculture (CCA) or a College Diploma in Agriculture (CD) or College Diploma units and they **cannot locate their original certificate**. These qualifications were awarded by DAERA (DANI) and Certificates were issued by the Department. DAERA no longer provides these qualifications. Therefore, providing that College records prove that the applicant holds either of these qualifications, CAFRE will provide a letter of authenticity.

Note: Applicants should ensure that if the name printed on the qualification certificate is different from the name, shown, on their Single Application/2018 Young Farmers' Payment/Regional Reserve Form, that evidence is provided which demonstrates that the

applicant and the qualification holder are the same person, for example, a copy of a marriage certificate or other official identification document.

Existing students currently enrolled on eligible courses

If the applicant is a final year student enrolled on an eligible agriculture education programme at CAFRE, or at other Colleges in Northern Ireland or Universities/Colleges in GB or ROI, they may know their final results but will not have received their course certificate from the course awarding body by the deadline (15 May 2018) for submission of an application for the Regional Reserve. In these cases, a letter, signed by the College Director/College Principal, indicating that the applicant has achieved their qualification can be submitted with the Young Farmers' Payment/Regional Reserve Form. This letter must be followed by the course certificate once it has been received. DAERA will accept applications but will not process them until the course certificate has been received.

If the applicant has final exams to take and will not know their final results by the 15 May 2018 deadline but their results and attainment of the qualification can be confirmed by a letter from the relevant College Director/College Principal by 11 June 2018, their application can be accepted provided the letter is received on or before 11 June 2018 but late claim penalties may apply. This letter must be followed by the course certificate once it has been received. Applications will not be processed until the course certificate has been received.

If results are not known until after 11 June 2018 applicants will not be eligible to apply to for the Young Farmers' Payment and/or to the Regional Reserve in the 2018 scheme year.

CAFRE has compiled a list of eligible qualifications which can be found at: <http://www.cafre.ac.uk/industry-support/level-2-agricultural-qualification-list>. If an applicant holds a qualification which is not listed they can contact CAFRE by emailing Industry.TrainingAdmin@daera-ni.gov.uk or by telephoning 028 94 426880.

All queries to CAFRE regarding the eligibility of qualifications must be submitted either electronically or in writing by 27 April 2018. Enquiries received by CAFRE after this date may not be responded to by 14 May 2018.

Examples

Date of establishment of your DAERA Business/agricultural activity or when it commenced agricultural activity (if later) must be on or after 1 January 2016.

(1) Business A was established in 2006.

You will not be regarded as a New Entrant as your business was in continuous existence from 1 January 2016 so the 5 year break is not applicable.

(2) Business B was established on 12 April 2016

You have been listed in this business as a sole trader from 12 April 2016. You will be regarded as having commenced your agricultural activity from 12 April 2016 provided you have not been listed in any other DAERA business/undertaken agricultural activity in the previous 5 years (1 January 2011 – 31 December 2015) (see below).

(3) Business C was established on 15 September 2016 – applicant in previous business

Commenced as sole trader on 15 September 2016. You were listed in another business from 13 May 2012 – 14 September 2016. Accounts would be required to demonstrate that another person received and paid tax on more than 50% of the profit/loss (of the other business) for 2012/13, 2013/14, 2014/15 and 2015/16 tax years. Otherwise the date of commencement of your agricultural activity will be taken to be 13 May 2012 and you will not be eligible for the New Entrant category.

5. Application Process

This section provides an overview of the actions applicants need to take to ensure that their farm business obtains the best benefit from the Basic Payment Scheme from their application. **Applicants are strongly advised to read carefully all information provided by DAERA in relation to Schemes before submitting an application.**

Applicants should check the eligibility criteria and evidence requirements set out in **Sections 3 and 4** of this booklet before deciding on what to apply for. If applying to the Regional Reserve and eligible to apply as either a Young Farmer or as a New Entrant, applicants are advised to apply as Young Farmer and, if appropriate, for the Young Farmers' Payment as well.

2018 applications for:

(1) Young Farmers' Payment: –

- From first time applicants (never applied before)
- From repeat applicants (applied unsuccessfully in 2015 and/or 2016 and/or 2017)
- From repeat applicants (applied successfully in 2015, 2016 or 2017 and are applying for the top-up payment in 2018).

(2) Regional Reserve (Young Farmer and New Entrant): –

- From first time applicants (never applied before)
- From repeat applicants (applied unsuccessfully in 2015 and/or 2016 and/or 2017)
- From first time applicants (applied successfully for the Young Farmers' Payment in 2015, 2016 or 2017)

In 2018, applications for the Young Farmers' Payment and/or to the Regional Reserve need to be made on the 2018 Single Application, by ticking the appropriate boxes at questions 3 and/or 4. **If this is not done any supporting evidence submitted with a 2018 Young Farmers' Payment/Regional Reserve Form might not be assessed and a payment might not be made in respect of the Young Farmers' Payment and no entitlements issued from the Regional Reserve.**

Completed 2018 Young Farmers' Payment/Regional Reserve Forms and supporting evidence should be taken to DAERA Direct offices by applicants by 15 May 2018.

5.1 Applying for the Young Farmers' Payment

Applicants should check the eligibility criteria and evidence requirements for the Young Farmers' Payment as set out in **Section 3** of this booklet before making an application.

- (1) First time Young Farmers' Payment applicants need to apply on their 2018 Single Application (by 15 May 2018) and take their supporting evidence, in person, to a DAERA Direct Office along with their completed 2018 Young Farmers' Payment/Regional Reserve Form (by 15 May 2018) – this cannot be done by an authorised person.
- (2) Unsuccessful 2015 and/or 2016 and/or 2017 Young Farmers' Payment applicants re-applying in 2018 should do so on their 2018 Single Application (by 15 May 2018) and should take their supporting evidence, in person, to a DAERA Direct Office along with their completed 2018 Young Farmers' Payment/Regional Reserve Form (by 15 May 2018) – this cannot be done by an authorised person.
- (3) Successful 2015, 2016 or 2017 Young Farmers' Payment applicants, applying again in 2018, and who continue to meet the requirements of the Scheme, need to apply on their 2018 Single Application (by 15 May 2018). In this case there is no need to complete a 2018 Young Farmers' Payment/Regional Reserve Form.
- (4) Successful 2017 Young Farmers' Payment applicants, applying again in 2018, who continue to meet the requirements of the Scheme and who have still to provide verification evidence in respect of their successful 2017 application will need to provide this further evidence (accounts and/or taxation information etc.) **within 14 months of commencing their 2017 business.** DAERA will be writing to these applicants seeking this information. Failure to provide satisfactory follow-up evidence as requested could lead to rejection of the 2017 application, recovery of entitlements allocated from the Regional Reserve and any funds already paid in respect of those entitlements and the Young Farmers' Payment. It would also mean that the applicant could not benefit from those entitlements and would not receive the Young Farmers' Payment in 2018 and future years unless they apply successfully again for the Young Farmers' Payment/Regional Reserve, as a first time applicant.

Remember:

- (i) New and previously unsuccessful applicants must submit their supporting evidence in person at their local DAERA Direct office by 15 May 2018, with a completed 2018 Young Farmers' Payment/Regional Reserve Form and apply on their Single Application by 15 May 2018.
- (ii) Successful 2015, 2016 or 2017 applicants who continue to comply with Scheme requirements and have applied again in 2018 could be subject to an On-The Spot Check (OTSC)* inspection during 2018. Applicants should therefore ensure they retain all necessary evidence to show that they continue to comply with the scheme requirement for presentation at/following inspection as required.

Note: * 5% of all (new and on-going) Young Farmers' Payment applications will be

subjected to an OTSC inspection each year.

- (iii) Applications or evidence received after 15 May 2018 but on or before 11 June 2018 will be accepted but may be subject to a late claim penalty. **Applications received after 11 June 2018 will be rejected**, except in cases of force majeure/exceptional circumstances (FM/EC).

5.2 Applying to the Regional Reserve (Young Farmer & New Entrant)

Applicants should check the eligibility criteria and evidence requirements for the Regional Reserve as set out in **Sections 3 and 4** of this booklet before making an application.

- (1) First time Regional Reserve applicants need to apply on their 2018 Single Application (by 15 May 2018) and take their supporting evidence, in person, to a DAERA Direct office along with their completed 2018 Young Farmers' Payment/Regional Reserve Form (by 15 May 2018) – this cannot be done by an authorised person.
- (2) Unsuccessful 2015 and/or 2016 and/or 2017 Regional Reserve applicants re-applying in 2018 should do so on their 2018 Single Application (by 15 May 2018) and take their supporting evidence, in person, to a DAERA Direct office along with their completed 2018 Young Farmers' Payment/Regional Reserve Form (by 15 May 2018) – this cannot be done by an authorised person.
- (3) Successful 2015, 2016 or 2017 applicants for the Young Farmers' Payment (who did not apply to the Regional Reserve in 2015, 2016 or 2017) and who wish to apply for the Regional Reserve in 2018, need to apply on their 2018 Single Application (by 15 May 2018) and take their supporting evidence, in person, to a DAERA Direct office along with their completed 2018 Young Farmers' Payment/Regional Reserve Form (by 15 May 2018) – this cannot be done by an authorised person.
- (4) Successful 2017 Regional Reserve applicants who have still to provide verification evidence in respect of their successful application need to provide this further evidence (accounts and/or taxation information etc.) in support of their 2017 application. This should be provided **within 14 months of commencing their 2017 business**. DAERA will be writing to these applicants seeking this information. Failure to provide satisfactory follow-up evidence as requested could lead to recovery of any entitlements already issued in respect of that application and associated payment(s). These entitlements would no longer be available for activation.

Remember:

- (i) New and previously unsuccessful applicants (Young Farmers' Payment and/or

Regional Reserve) must submit their supporting evidence in person at their local DAERA Direct Office by 15 May 2018, with a completed 2018 Young Farmers' Payment/Regional Reserve Form, and apply on their Single Application by 15 May 2018.

- (ii) Applications or evidence received after 15 May 2018 but on or before 11 June 2018 will be accepted but may be subject to a late claim penalty.

Applications or evidence received after 11 June 2018 will be rejected, except in cases of FM/EC.

The Department may subsequently seek further clarification on the evidence which has been provided within the deadline. However, if for example no evidence is provided on; the control of business (Head of Holding) requirement and/or no evidence of age/identity and/or no evidence of educational qualification, then your application will be rejected except in cases of FM/EC.

It is important that you act to ensure that your application and supporting evidence have been received by the specified deadline. A late/incomplete application (Single Application), or late receipt of the 2018 Young Farmers' Payment/Regional Reserve Form and/or supporting evidence, will not be accepted unless in cases of FM/EC. You must prove that, despite taking all reasonable measures to counteract the effects, the FM/EC incident prevented you from submitting your Single Application/2018 Young Farmers' Payment/Regional Reserve Form and/or supporting evidence within the deadlines.

In all cases, failure to submit a Single Application will mean that applicants will receive no Basic Payment Scheme payment, no award from the Regional Reserve, no greening payment and no Young Farmers' Payment.

5.3 Ongoing 2015, 2016 or 2017 Young Farmers' Payment and/or Regional Reserve applications

Applicants who consider they are eligible to apply for the Young Farmers' Payment and/or to the Regional Reserve in 2018 should apply in accordance with the 2018 scheme requirements if their 2015 and/or 2016 and/or 2017 application has not been approved because it;

- (a) is still subject to on-going verification and/or assessment, or
- (b) has been rejected and is in the Review of Decisions process and a decision has not yet been issued.

To apply again in 2018 applicants must submit their supporting evidence in person at their local DAERA Direct office by 15 May 2018, with a completed 2018 Young Farmers' Payment/Regional Reserve Form, and apply on their Single Application by 15 May 2018.

The Department will not accept late applications for the 2018 scheme year received subsequent to a decision to reject a 2015 and/or 2016 and/or 2017 application.

6. Calculation of Young Farmers' Payment and allocation of awards from the Regional Reserve

6.1 Calculation of Young Farmers' Payment

Maximum Number of Entitlements to which payment is applied

The maximum number of eligible hectares declared on which the Young Farmers' Payment can be made is **90**. If for example, an applicant holds 110 entitlements and applies successfully under the B Basic Payment Scheme PS to activate all 110 entitlements the Young Farmers' Payment will be limited to 90 hectares, the maximum allowed under EU legislation. Equally, if an applicant applies successfully under the Basic Payment Scheme for 75 hectares the Young Farmers' Payment will be based on the full 75 hectares, as this falls within the maximum allowed i.e. 90 hectares.

Calculation of Payment

The amount of top-up payment which applicants will receive, under the Young Farmers' Payment, will be based on 25% of the Regional Average unit Value of payment entitlements multiplied by the number of entitlements which has been activated, subject to the maximum limit of 90 hectares. The overall percentage for the Young Farmers' Payment is limited to 2% of the NI regional ceiling which for 2018 equates to approximately €6.57m. If necessary, the payment rate per hectare will be scaled back to ensure the budget ceiling is not exceeded. In 2017, the payment rate per hectare was subject to a 35.5% scale back leaving a final rate of €55.77/ha. In 2018, the percentage scale back may be different.

Calculation Method

The number of hectares activated by the applicant in any given year x 25% of the Regional Average unit Value per hectare multiplied by a figure derived using the following approach

- The Young Farmers' Payment will be financed using no more than 2% of the annual regional ceiling.
- Regional Average unit Value is calculated by dividing the Direct Payments Scheme Ceiling for the calendar year 2019 by the number of eligible hectares declared in 2015.
- The final figure will equal 25% of the Regional Average unit Value payment and will be subject to a linear scale back to respect the Young Farmers' Payment ceiling of €6.57m.
- Payment to an individual applicant in 2018 can then be calculated by multiplying the rate by the number of entitlements activated in 2018 (subject to a maximum of 90).

6.2 Duration of Young Farmers' Payment

Young Farmers' Payment is payable for 5 years from the first year of submission of a successful application for the Young Farmers' Payment as outlined below.

Applications first made to Young Farmers' Payment in 2018

Setting up as head of holding	Maximum number of years YFP can be received
	(See below)
1 January 2013 - 31 December 2013	5
1 January 2014 - 31 December 2014	5
1 January 2015 – 31 December 2015	5
1 January 2016 – 31 December 2016	5
1 January 2017 – 31 December 2017	5
1 January 2018 – 15 May 2018	5

An applicant who set up as Head of Holding prior to 1 January 2013 will not be eligible to receive the Young Farmers' Payment in 2018 unless they had a previous successful Young Farmers' Payment application.

The payment period is what would happen under existing rules. It is not guaranteed that payment will continue for this period of time as it is subject to applicants continuing to meet the eligibility conditions in relation to Head of Holding, any future changes that may be made to EU legislation and future decisions taken on agricultural support policy by the UK Government and Northern Ireland Government after the UK leaves the EU. Therefore there can be no expectation that payment will continue for this period of time.

Provided applicants are no more than 40 years of age in the first year of a successful application to the Basic Payment Scheme (and are also Head of Holding in that year), they can apply to continue to receive the Young Farmers' Payment in future years, providing they continue to comply with scheme conditions, even if they are more than 40 years of age.

Example:

Applicant who became Head of Holding in 2016, applied successfully for the Basic Payment Scheme in 2017 (aged 40 years) and then applies for the Young Farmers' Payment in 2018 (aged 41 years), and if successful should receive the Young Farmers' Payment for 5 years under existing rules.

6.3 Calculation of award from the Regional Reserve

Where an application to the Regional Reserve is successful an award will be provided according to the criteria below. The award, in the form of allocation of new payment entitlements or increase in unit value of existing payment entitlements will be issued via the Basic Payment Scheme payment process.

Where as a result of an application to the Regional Reserve entitlements are allocated or existing entitlements are increased in value, the Regional Average unit Value for entitlements in the year of allocation will be used and their value will be reviewed under the Basic Payment Scheme convergence procedures in subsequent years.

Applicants (Young Farmer/New Entrant) who do not hold (owned or leased in) payment entitlements in 2018 scheme year will be:

- Allocated the number of Basic Payment Scheme entitlements equal to the number of eligible hectares declared at the date of application to the Regional Reserve.
- The value of those entitlements will be fixed at the Regional Average unit Value for the year of allocation (2018). See **Example No. 1**.

For applicants (Young Farmer/New Entrant) who hold (owned or leased in) entitlements in the 2018 scheme year, the following will apply: -

- The unit value of the Basic Payment Scheme entitlements held, if below the Regional Average unit Value, will be increased to the Regional Average unit Value in the year of allocation (estimated to be approximately €229/ha in 2018). Basic Payment Scheme entitlements held which have a unit value above the Regional Average unit Value will not be altered by applying to the Regional Reserve.
- An allocation of a number of Basic Payment Scheme entitlements equal to the number of hectares determined for Basic Payment Scheme in 2018 in excess of the number of entitlements held (owned or leased in). These entitlements will have a unit value equal to the Regional Average unit Value. See **Example No. 2**

Applicants should be aware that DAERA may refuse to make an allocation from the Regional Reserve in respect of the number of hectares corresponding to the number of Basic Payment Scheme entitlements transferred out (permanently transferred out or leased out) in 2016 and/or 2017 and/or 2018.

Example No. 1 – Applicants (Young Farmer/New Entrant) who did not hold Basic Payment Scheme payment entitlements in 2017

- The applicant was not allocated Basic Payment Scheme entitlements in 2015 and has not transferred in any entitlements in 2018.
- In 2018 the applicant is an active farmer, farming 10 hectares of eligible land and applies to the Regional Reserve for an allocation of payment entitlements.
- Successful applicants will be allocated 10 entitlements valued at the 2018 Regional Average unit Value.

Example No.2 – Applicants (Young Farmer or New Entrant) who held Basic Payment Scheme entitlements in 2017

(a) Young Farmer:

- The applicant was allocated 10 Basic Payment Scheme entitlements in 2015 @ €127. In 2018, they have a unit value of €161.
- In 2018, the applicant leases in 5 entitlements with a unit value of €442.
- In 2018 the applicant declares 20ha of eligible land.
- In 2018 the applicant applies to the Regional Reserve requesting an increase to the unit value of existing Basic Payment Scheme entitlements which are below the Regional Average unit Value and allocation of new entitlements.
- The following allocation will be made; 10 entitlements @ €161 will be increased to the 2018 Regional Average unit Value, 5 entitlements @ €442 will remain unchanged (they will be subject to the convergence process). Area determined (20ha) exceeds the number of entitlements held (15) by 5ha. Therefore 5 new entitlements will be allocated at the 2018 Regional Average unit Value.

(b) New Entrant:

- The applicant leased-in/purchased 10 Basic Payment Scheme entitlements in 2016 @ €127. In 2018, they have a unit value of €161.
- In 2018, the applicant leases in a further 5 entitlements with a unit value of €442.
- In 2018 the applicant declares 20ha of eligible land.
- In 2018 the applicant applies to the Regional Reserve requesting an increase to the

unit value of existing Basic Payment Scheme entitlements which are below the Regional Average unit Value and allocation of new entitlements.

- The following allocation will be made; 10 entitlements @ €161 will be increased to the 2018 Regional Average unit Value, 5 entitlements @ €442 will remain unchanged (they will be subject to the convergence process). Area determined (20ha) exceeds the number of entitlements held (15) by 5ha. Therefore 5 new entitlements will be allocated at the 2018 Regional Average unit Value.

Note: All figures are indicative and calculations have been simplified by ignoring various scale backs that may apply.

7. Conditions applicable to the Young Farmers' Payment and to awards from the Regional Reserve

7.1 Conditions applicable to the Young Farmers' Payment

- Applicants must complete question 3 on the 2018 Single Application to confirm that they wish to apply for the Young Farmers' Payment, and if new applicants (including those unsuccessful in 2015 and/or 2016 and/or 2017), complete the 2018 Young Farmers' Payment/Regional Reserve Form and provide supporting evidence as appropriate.
- Applicants must satisfy the eligibility and evidence requirements including establishing and activating payment entitlements under Basic Payment Scheme as detailed in Section 3 of this guide.
- Payments resulting from applications or evidence received in respect of an application for the Young Farmers' Payment submitted between 15 May 2018 and 11 June 2018, inclusive, may be subject to late claim penalties of up to 1% per day being applied to 2018 payment. The late claim penalty may involve a reduction of up to 1% per working day late. For example if an application is 5 working days late, a reduction of 5% may be applied. Applications/evidence received after 11 June 2018, except in the case of force majeure/exceptional circumstances (FM/EC), will be rejected.
- Original documents, including driving licences/passports/electoral ID cards, provided as evidences with applications for the Young Farmers' Payment will be copied and returned. Applicants should retain all original documents submitted in support of applications.

7.2 Conditions applicable to awards from the Regional Reserve

- Applications must complete question 4 on the 2018 Single Application to apply to the Regional Reserve, complete the 2018 Young Farmers' Payment/Regional Reserve Form and provide supporting evidence as appropriate.
- Applicants to the Regional Reserve and Young Farmers' Payment must meet the active farmer requirement as outlined in the Guide to the Basic Payment Scheme booklet.

- Applications to the Regional Reserve will be reviewed to ensure conditions have not been created artificially to qualify for entitlements with a view to obtaining an advantage contrary to the objectives of the scheme
- Entitlements allocated to applicants from the Regional Reserve, that is, new entitlements or increases in unit value of existing entitlements, will issue at the regional average unit value (Regional Average unit Value) of entitlements in the year of allocation.
- Payments resulting from applications or evidence received in respect of an application to the Regional Reserve submitted between 15 May 2018 and 11 June 2018, inclusive, may be subject to late claim penalties of up to 4% per day being applied to the 2018 payment. The late claim penalty may involve a reduction of up to 4% per working day late. For example if an application is 5 working days late, a reduction of 20% may be applied. Applications / evidence received after 11 June 2018, except in the case of FM/EC, will be rejected.
- Original documents, including driving licences/passports/electoral ID cards, provided as evidences with applications to the Regional Reserve will be copied and returned. Applicants should retain all original documents submitted in support of applications.

Changes in Status

Applicants eligible for and who received the Young Farmers' Payment, have a responsibility to ensure that the Department is notified in a timely manner of any changes in circumstances which could potentially affect their continued eligibility.

Compliance Requirements and Penalties

Under EU legislation, the Department must ensure compliance with the rules of the Young Farmers' Payment/Regional Reserve and where appropriate apply penalties where there is a breach of the rules.

As required under EU Regulations, where it is found that individuals have artificially created conditions in an attempt to meet the criteria to access support from the Common Agricultural Policy (CAP) Young Farmers' Payment/Regional Reserve, they will be excluded from benefitting from this support and may also face penalties. DAERA will deploy a range of controls to ensure that this requirement is adhered to.

7.3 Review of Decisions Young Farmers' Payment/Regional Reserve

- If an applicant believes the decision relating to their application and/or the award received is incorrect they may ask for the decision to be reviewed.
- It is recommend that before lodging a formal request for review, applicants contact DAERA to discuss their query - contact details are available in the **Guide to the Basic Payment Scheme** booklet and in Section 8 of this booklet. This may enable the matter to be resolved without the need to request a formal review. Using this option does not affect an applicant's right to proceed with a formal review.
- If an applicant wishes to proceed with a formal review details of the procedure are contained in the **Review of Decisions Section** of the **Guide to the Basic Payment Scheme** booklet. Applicants who wish to have a decision reviewed should ensure DAERA receives their first stage review form **(AP1) within 42 days** of the **date of notification** of the outcome their application.

7.4 Proof of Force Majeure or Exceptional Circumstances (FM/EC)

Basic Payment Scheme, including Regional Reserve, and Young Farmers' Payment application, evidence and scheme requirements apply and details of operation of the FM/EC procedures are provided in the **Force Majeure Section** in the **Guide to the Basic Payment Scheme**.

Cases of FM/EC must be notified in writing to DAERA (using the **FML 1 Form**), with relevant satisfactory supporting evidence, within **15 working days** of the beneficiary, or the person entitled through them, is in a position to do so.

8. Contact Details

If you have a query regarding your Young Farmers' Payment/Regional Reserve application you can contact the SAF Advisory Helpline and ask to speak to a SAF advisor on:

0300 200 7848

or send an e-mail to:

areabasedschemes@daera-ni.gov.uk

Further information on area-based schemes for 2018 is available from the DAERA website at:

<https://www.daera-ni.gov.uk/topics/grants-and-funding/area-based-schemes-2018-0>

Local DAERA Direct Office - **Public Office Opening Hours are 9.00am to 4.00pm** each working day.

DAERA Direct Offices

Location	Address
Armagh A:tek Building Edenaveys Industrial Estate Newry Road Edenaveys Armagh BT60 1NF	Ballymena Academy House 121a Broughshane Street Town Parks Ballymena BT43 6HY
Coleraine Crown Buildings Artillery Road Millburn Coleraine BT52 2AJ	Downpatrick Rathkeltair House Market Street Demesne of Down Acre Downpatrick BT30 6LZ
Dungannon Crown Buildings Thomas Street Drumcoo Dungannon BT70 1HR	Enniskillen Inishkeen House Killyhevlin Industrial Estate Killyhevlin Enniskillen BT74 43J

Location	Address
<p>Strabane 18 Urney Road Magirr Strabane BT82 9BX</p>	<p>Magherafelt Units 36-38 Meadowlane Shopping Centre Moneymore Road Townparks of Magherafelt Magherafelt BT45 6PR</p>
<p>Mallusk Castleton House 15 Trench Road Grange of Mallusk Mallusk Newotnabbey BT36 4TY</p>	<p>Newry Glenree House Unit 2, Springhill Road Carnbane Industrial Estate Carnbane Newry BT35 6EF</p>
<p>Newtownards Sketrick House 16 Judilee Road Corporation South Newtownards BT23 4YH</p>	<p>Omagh Sperrin House Sedan Avenue Lisnamallard Omagh BT79 7AQ</p>

ISBN 978-1-84807-847-5



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