

# TAMS II: the deadline approaches

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Use Programme

**1 TAMS II progress to date:** the Targeted Agricultural Modernisation Scheme (TAMS II) forms part of the Rural Development Programme 2014 to 2020 and is jointly funded by the European Union and the National Exchequer. The schemes involved in TAMS II are outlined in Table 1.

The scheme is designed to deliver the modernisation of farm infrastructure and equipment and covers all farming sectors.

TAMS II was launched in May 2015

and will be closed for applications on 31 December 2020. This means that we are into the second half of this TAMS II scheme and farmers who are interested in applying must start making plans to ensure they don't miss the deadline.

Progress of TAMS II to April 2018 is outlined in Table 2. The total amount paid out in TAMS II grant aid, at over €49m, equates to an average payment of €13,872 per applicant. If this is assumed as the average grant to be paid to the 16,017 valid applications submitted to date then the TAMS II expenditure would approximate to a total of €222m, which equates to 56% of the total TAMS II funding of €398m.

**Table 1:** TAMS II maximum financial allocations

TAMS II schemes	Maximum financial allocation
Animal Welfare Safety and Nutrient Storage (AWSNS)	€170m
Dairy Equipment Scheme (DES)	€50m
Low-emission slurry spreading (LESS)	€4m
Organic Capital Investment Scheme (OCIS)	€8m
Pig and Poultry Investment Scheme (PPIS)	€20m
Young Farmer Capital Investment Scheme (YFCIS)	€120m
Tillage Capital Investment Scheme (TCIS)	€26m
Total	€398m

**Table 2:** DAFM II report April 2018

TAMS II scheme status	Number of applications received	Number of applications rejected	Number of approvals issued	Number of payment claims received	Number paid	Total amount paid (million)
AWSNS	6,319	813	4,615	1,109	845	€6.5
DES	3,909	162	3,272	1,217	1,081	€13.70
LESS	1,479	50	926	362	340	€3.70
OCIS	749	71	597	233	201	€0.76
PPIS	201	22	155	39	26	€0.23
YFCIS	4,009	499	2,885	1,054	837	€21.80
TCIS	1,004	36	643	267	230	€2.60
Total	17,670	1,653	13,093	4,281	3,560	€49.38



**2 TAMS II tranches:** the TAMS II application process is divided into tranches which are usually three months in duration. This allows the Department of Agriculture, Food and the Marine (DAFM) to budget the allocation of funds over the six years. Applications are assessed after the closing date for each tranche. Ranking of applications takes place on a tranche basis. Unsuccessful eligible applications are carried over to the following tranche.

**TAMS II grant rates**

The maximum investment ceiling is €80,000 per holding and the minimum investment eligible is €2,000 per ap-

plication. The rate of grant is 40%. The investment ceiling is raised to €160,000 for DAFM-registered farm partnerships.

The rate of grant aid is increased to 60% for qualified young farmers less than 40 years of age. These applications are submitted under the Young Farmers Capital Investment Scheme.

Applications for this scheme may only be accepted from:

- Individuals farming in their own right, i.e. with their own herd number;
- Companies where one of the directors is an eligible young farmer; or
- Groups of persons that have formed a partnership recorded on the Depart-

ment of Agriculture, Food and the Marine Register of Farm Partnerships. A maximum grant aid of €40,000 (€60,000 for partnerships) under the Low Emission Slurry Spreading Scheme (LESS) is independent of the €80,000 in the other schemes.

**TAMS II application procedure**

If you are thinking of carrying out development work on your farm, contact your local advisor for guidance and advice on the plan before submission for planning permission. Consideration should be carefully given to the design, size, location, cost and compliance with regulations and DAFM specifications of the proposed

development.

Once you have a clear idea of what you want to build, you need to contact a draughtsperson or engineer to prepare the drawings and apply to the county council for planning permission or planning exemption.

On receipt of grant of final planning permission (C3) then the application is ready for submission to the DAFM. All applications must be submitted on line. Approval can take two to five months. Work on construction cannot commence until approval has been received as the DAFM will not grant aid work completed prior to approval.

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**TAMS II claims**

• **Completion dates:** applications submitted from 14 January 2017 must be completed and claims must be submitted within six months of approval in the case of certain equipment and 12 months in the case of structures and fixed equipment from the date of issue of approval or by a date specified in the letter of approval, whichever is earlier.

Claims submitted one to 25 working days late are subject to a 1% reduction in grant aid per day.

Claims submitted more than 25 working days late are subject to a 100% reduction in grant aid.

A recent change to investments under the LESS has allowed an increase for all works to be completed and claims to be submitted from within six months to within 12 months from the date of issue of approval.

• **Deposits after application submission:** a further change to TAMS II terms and conditions allows deposits/expenditure paid on or after the date of submission of an application to be considered as eligible expenditure.

Any expenditure spent or investment work started/delivered before the date of submission of an application is ineligible. Installation or construction of an investment cannot commence until written approval has been issued to the applicant(s).

• **Payment process:** the Charter of Farmers Rights for TAMS II outlines that payment will issue when it has been determined that the work has been completed in accordance with the terms and conditions of the scheme. Approval for payment will be within two months following the receipt of the claim for payment (including valid supporting documents) and the completion of investments in accordance to specifications. Payment will issue within three weeks of approval for payment.

**3 TAMS II application amendments and withdrawals:** budgeting of the TAMS II expenditure is critically important. The DAFM requests applicants who have approval, but decide not to go ahead with their proposed investments, to submit a Withdrawal Form 12 available from the local AES office of the DAFM. This results in the withdrawal of either a proposed investment or a complete TAMS II application and allows an immediate transfer of funding for future applicant approvals.

**Dissolution of DAFM-registered partnerships**

Where a partnership dissolves in any period between the submission of an application and up to five years after the date of final payment, notification of the dissolution must be sent to TAMS II section, Johnstown Castle Estate, Wexford, within four working weeks.



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**Change in identity**

If, following the issuing of an approval, there is change or transfer of control of the holding from the original applicant to another entity (individual, partnership or company), then a "Request to amend TAMS II applicant details" form must be completed and forwarded to: TAMS section, OFI Division, Johnstown Castle Estate Wexford.

**4 TAMS II notices:** a safety notice must be securely fixed beside every new agitation point. The notice should be as close to the agitation point as possible. A typical agitation point safety notice is shown.

• **TAMS II plaque:** where the total TAMS II grant aid exceeds €50,000 the applicant must affix a permanent plaque with the EU logo to the grant-aided investment visible to the public. The text on the plaque must contain the phrase – "The European Agricultural Fund for Rural Development: Europe investing in rural areas and containing information about the project".

• **Teagasc TAMS II Planning Service:** the Teagasc TAMS II Planning Service is available to clients on Teagasc Core Contracts. This work requires great precision to ensure that the TAMS II application and claim comply with the terms and conditions of each scheme and that the DAFM building specifications are followed as the on-farm development progresses. Contact your local Teagasc office or advisor for further details.



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Contact your local Teagasc office or advisor for further details.



Martin McCullough with Robin McNutt

# TAMS Tillage Capital Investment Scheme (TCIS) update

Martin McCullough  
Teagasc Carndonagh

Unlike other TAMS schemes the Tillage Capital Investment Scheme (TCIS) came late to the party and the first tranche closed for applications on 30/06/2017. Since then there has been another three tranches with the next due to close on 07/09/2018 (date subject to change).

Before you consider any farm investment you need to be sure you can afford it. Ask yourself the following:

- Does farm profitability justify the investment?
- What are my machinery costs per acre or ton of grain?

You must justify any investment based on farm and crop profitability and available funds because even with a 40% grant you have to pay 60% of the cost which can be still be a substantial sum of money.

**TCIS Eligibility and Grant-aid:**

All growers with 15 hectares of "eligible" crops (tillage crops and temporary grassland years 1-3) on their BPS application in the year of application or the preceding year are eligible for

40% grant-aid on specific tillage items up to a maximum investment of €80,000. Young Trained Farmers are eligible for 60% grant-aid on approved items but they must submit an application under the Young Farmer's Capital Investment Scheme YFCIS and not the TCIS. Registered Farm Partnerships have an investment ceiling of €160,000.

The investment ceilings of €80,000 and €160,000 are the maximum investments that can be claimed across all the TAMS schemes with the exception of the Low Emission Slurry Spreading LESS scheme.

**Recent changes to TCIS scheme:**

There have been a number of recent changes and additions as follows: GPS Steering Control was previously only available for tractors but is now also available for combines. Grant-aid covers both new machines and also for retro-fitting older machines. DAFM cost for steering control on a new machine is €9,400 per unit and €10,800 for retro-fitting



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an old tractor or combine (imported vehicles must have a VRT certificate to be eligible).

Both mounted and trailed sprayers were previously grant-aided with full electronic or GPS control. In this tranche both mounted and trailed sprayers are grant-aided provided they are "GPS ready". The costing has been reduced by €3,500 per item to reflect this. Sprayers are costed according to tank capacity so for example a 1,200 litre mounted sprayer with GPS control is costed at €30,288 while the "GPS-ready" model is costed at €26,788. A note of caution: the "GPS-ready" machine will only be eligible for grant-aid provided the applicant already has a DAFM specification GPS unit on the farm and it must be connected to the new sprayer.

Heavy Cambridge Rollers are grant-aided as an individual item or along with paddles. Rollers are costed per linear metre of working width so for example a 6m roller is costed at €12,752 and with paddles at €18,764.

A Furrow Press is costed per linear metre of working width so for example a 4m roller is costed at €35,948.

As was the case with sprayers both mounted and trailed Fertiliser Spreaders were previously grant-aided with full electronic or GPS control. In this tranche both mounted and trailed Fertiliser Spreaders are grant-aided provided they are GPS ready.

The costing once again has been reduced by €3,500 per item to reflect this. Fertiliser spreaders are costed according to tank capacity so for example a 2,500 litre (2.5 ton) mounted spreader with GPS control is costed at €20,250 while the "GPS-ready" model is costed at €16,750.

A note of caution: the "GPS-ready" machine will only be eligible for grant-aid provided the applicant already has a DAFM specification GPS unit on the farm and it must be connected to the new spreader.

**Frequently Asked Questions:**  
**Is VAT included in the DAFM costings?**

No. If you are not VAT registered and you purchase mobile equipment the VAT cost must be included in your calculations as you will not be able to claim it back. This will influence the decision to invest in new equipment or not.

**Is the grant 40% of the cost?**

Yes and No. The Dept. has costed all items eligible for grant-aid. For example the Dept. costing for a 6m Heavy Cambridge Roller is €12,752. Provided your receipt equals or exceeds this you are eligible for a maximum grant of €5,100 (€7,651 if you are an eligible Young Trained Farmer). If the roller

**Take-home messages**

You must justify any investment based on crop and farm profitability.

- **Closing date for next TCIS tranche is 07/09/2018 (subject to change by DAFM).**
- **VAT is not included in DAFM costings: if you are not VAT registered you will not be able to recoup VAT on mobile equipment.**
- **You need Full Planning for Grain Stores; Rainwater Harvesting Tanks and Continuous Flow Dryers before you can apply TAMS.**
- **Payment for a grant-aided item must come from a bank account owned by the applicant and the amount paid must match the receipt or invoice.**
- **All applicants must have completed a half-day Farm Safety Code of Practice course or a Level 6 "Green Cert" within the last five years prior to the application date in order to get paid grant-aid. If not, your payment will not be processed until you have completed a course.**
- **Any imported tractors or combines being retro-fitted with GPS or Yield Monitors must have a VRT Certificate to be eligible for TAMS grant.**

costs less than €12,752 you get 40% (or 60%) of the receipt cost.

**Is there a minimum investment required for the grant?**

Yes. The minimum investment is €2,000 per application but you can apply as many times as you like up to the investment ceiling of €80,000 (or €160,000 for partnerships).

**Is planning needed for any of the investments?**

Yes. If you are applying for grant-aid on either Grain Stores or Rainwater Harvesting Tanks or Continuous Flow Grain Dryers you need Full Planning Permission or a Letter of Exemption from Planning from your Local County Council before you apply.

**How can I make an application?**

You can only apply on-line either yourself or via an authorised FAS agent. Any documents required with the application have to be scanned and uploaded onto the Dept. on-line system. They will not accept any documents by post.

**Is training required?**

Yes. All applicants must have completed a half-day Farm Safety Code of Practice course (given by Teagasc or other approved Training Providers) or have completed the Level 6 "Green Cert" within the last five years prior



**Items eligible for the TAMS TCIS grant-aid include:**

- Farm Safety Investments: replacing hinged doors with a sliding or roller door; retrofitting roof lights with safety cages; rewiring existing farm buildings and installing yard lights.
- Rainwater Harvesting Equipment.
- GPS Machinery Control: steering controls for tractors or combines and yield monitors for combines.
- GPS Standalone Units.
- Sprayers: mounted or trailed with either electronic or GPS controls (or be "GPS-ready").
- Self-propelled Sprayers.
- Min-till equipment (cannot be PTO driven): disc and tine stubble cultivators; min-till drills; direct drills and strip-till drills.
- Heavy Cambridge Rollers (with or without paddles) and Furrow Press.
- Grain Stores and Ventilation Equipment.
- Grain Treatment Equipment: grain dryers; elevator and auger systems; grain mills and liquid and powder grain treatment applicators.
- Salad Potato Harvesting Equipment.
- Fertiliser Spreaders: mounted or trailed with full GPS (or be "GPS-ready").

Full details and costings of all TCIS items are available on the Dept. website at [www.agriculture.gov.ie/farmer-schemespayments/tams/](http://www.agriculture.gov.ie/farmer-schemespayments/tams/)

**PROFILE:**  
**Robin McNutt,**  
**Co Donegal**

Robin McNutt farms approximately 95ha of winter and spring cereals in Newtowncunningham, Co. Donegal. Since the TAMS TCIS scheme opened in 2017 he has used it as a means of investing in farm machinery on a phased basis depending on crop profits, available funds, and a need to update existing equipment for his farm.

"Our machinery costs are low at €75 per acre as we have well-maintained older machinery," says Robin. "We applied for TAMS TCIS for a Heavy Cambridge Roller in the 1st TCIS tranche which closed on 30/06/2017. We received DAFM approval one month later on 28/7/2017 and were given six months to complete the investment. I completed the Farm Safety Code of Practice course on 26/01/2018 and submitted the claim the same day and was paid three weeks later."

In the tranche that closed on 23/02/2018, Robin applied for a Disc Stubble Cultivator. He received DAFM approval on 01/05/2018 and was given 12 months to complete the investment and submit a claim. He is awaiting delivery of the Disc Cultivator. In the latest tranche that closed on 08/06/2018 he applied to replace a hinged door with a roller door.

Robin is using the TCIS scheme as a means of updating tillage equipment for newer more efficient models on a phased basis so that there is no large expenditure at any one time. It also means he should be paid the grant-aid for any one item before he buys the next one. Looking to the future he intends to replace a 10-year-old fertiliser spreader with a GPS model in the next TCIS tranche and may also invest in a new GPS sprayer before the scheme closes.

to the application date. If you need to do a course you will not be paid until it has been completed.

**Is the value of a "trade-in" allowed for the scheme?**

Yes provided the machinery is "like for like". The receipt submitted for TAMS claim must include a full description of the traded-in item including the value, the make and model and dimensions. For example, if the new item costs €10,000 and you paid €7,000 and the trade-in value is €3,000 you will get 40% (or 60%) of €10,000.

**Once approved how much time do I have to complete the investment and submit a claim for payment?**

You will have either six or 12 months to complete the investment and submit a claim to the DAFM depending on the item applied for.