

# Guidelines to forming a Registered Farm Partnership



***Farm partnerships should not be entered into without the independent legal advice of your solicitor, advice on taxation from your accountant and related advice from your agricultural advisor.***

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# Foreword

This booklet ***Guidelines to forming a Registered Farm Partnership*** is one of a series of booklets produced by the Farm Management Unit in Teagasc on Collaborative Farming Options. Other booklets in the series include: ***Guidelines to Contract heifer rearing*** and ***Guidelines to Long-term land leasing***.



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Registered Farm Partnerships and other collaborative business structures are recognised by the Irish government as playing a key role in the improvement of the social and structural demographics of the agricultural industry in Ireland.

These include amongst others: issues such as age structure, land fragmentation, smaller farm size, rural isolation and farm safety. There are a range of supports and incentives for Collaborative farming that are outlined in this booklet. They also play a key role in the achievement of national targets as set out in government programmes.

The current collaborative structures include registered farm partnerships, contract heifer rearing, long-term land leasing, share farming, machinery sharing and cow leasing. These provide the framework by which farmers can work together in a formal business arrangement. Teagasc has an excellent track record in this area having first developed the Farm Partnership model supported by the Department of Agriculture in 2002.

Teagasc have since produced template agreements in the other areas of collaborative farming. This allows farmers enter into agreements with confidence that arrangements are robust enough to deal with all eventualities. Teagasc also provides training for other professionals working in this area such as solicitors, accountants and agricultural consultants to enhance their knowledge and the service provided to farmers.

As the scale of operation increases on many Irish farms, farmers can spend longer hours working and find it difficult to secure dependable hired labour. This intensifies the amount of work to be done and the time it takes to do it.

Registered Farm Partnerships provide a sustainable framework where farmers work together to improve work life balance by providing more labour and the sharing of work skills and knowledge between partners. Registered Farm Partnerships provide the possibility to increase financial viability for a farm family by improving efficiencies and providing the opportunity to increase scale in a sustainable way.

Registered farm partnerships play a key role in family farm succession while also providing an opportunity for existing farmers without a farming successor to enter an arrangement with a young person who is seeking a career in farming.

Further information on Collaborative Farming Options can be downloaded from the [collaborative farming section of the Teagasc website](#)

# Introduction

This document is intended as a guidance document for individuals (family or non family members) who are considering forming a Registered Farm Partnership with the Department of Agriculture, Food and the Marine. It is also intended as a guidance document for professionals such as accountants, solicitors and agricultural consultants to help them in the formation of registered farm partnerships for clients.

A partnership is a business arrangement where the profits from that business are shared among the partners in the partnership. Since 2002, partnerships have been used as a structure to amalgamate two or more farming businesses into one structure, known as inter family partnerships (between two farm families). The most common form of partnership is known as intra family partnership (within family), where the partnership is used as a transitional arrangement to gradually introduce a successor to the family farming business.

## Why should two or more farmers (inter family) consider forming a registered farm partnership?

- To combine two businesses into one larger operation.
- Share workload and make more efficient use of labour.
- Improve their work-life balance.
- Potential to increase scale and technical efficiency.
- Increased farming competence through utilisation of different skill sets.
- Reduced isolation through working with another farmer.
- Positive impact on farm safety.
- Creates flexibility to allow partners to work off-farm.
- Provides a business structure for young farmers to enter an arrangement with an existing farmer who has no successor.

## Why should farm families (intra family) consider forming a registered farm partnership?

- A gradual transfer of management and responsibility of running the farm.
- Son/daughter formally recognised in the farm business at an earlier stage.
- Ensures that parents are still active in the farm business and can provide support, advice and experience to their successor.
- No transfer of land required.
- Improved work life balance.
- New ideas, farming methods, skills and abilities introduced to the business
- Income tax benefits.
- Dept. of Agriculture, Food and the Marine (DAFM) scheme benefits.

## What is success built on?

A partnership, like any collaborative arrangement, must deliver benefits to all partners to become established, and to remain successful, during its lifetime. Success is built on strong core values. These include:

- Having a well prepared on-farm agreement which gives clarity how the farm will operate on a day to day basis.
- A written partnership agreement that gives clarity to the formation, operation and dissolution of the partnership.
- Trust among partners.
- Transparency and Honesty at all times.
- Respect and Understanding among partners
  - An appreciation of others' skills and abilities and personal circumstances.
  - An understanding of what the priorities of the partners are.
- Good Communication
  - Keeping your partners informed at all times.
  - The ability to listen and respect other points of view.
  - The ability to compromise.
  - A willingness to plan and make decisions together.

## Who can form a registered partnership?

All eligible farmers can form registered partnerships regardless of the farm enterprise. This includes:

- Two or more existing farmers combining their respective enterprises into one business.
- A family farm where the partnership is used as a transitional arrangement to formally integrate the farming successor into the business.
- An existing farmer with no farming successor and a young trained person seeking a career in farming. (See Appendix 1 for education qualifications).

A Registered Farm Partnership (RFP) must be made up of at least two people, one person from category (i) below and one or more person(s) from categories (i) or (ii):

- (i) A farmer who has been farming >3Ha in his or her own right for two years preceding the date on which the partnership is established; and
- (ii) A person with an appropriate agriculture qualification whose contribution to the farm partnership entitles him/her to at least 20% of the profit sharing arrangement.

(iii) Other persons, aside from those described in categories (i) and (ii) above, for example, co-owners, family members or a person with or without land who wish to make an investment may also be registered as participants in the partnership but will not have access, in their own right, to EU and State support scheme benefits, that may accrue to membership of the Farm Partnership Register.

NOTE: A person may not, at any one time, be a partner as a natural person and as a shareholder or director in a company that is a partner in the same Registered Farm Partnership. Similarly, at any one time a person may not be a shareholder or director in more than one company that are partners in the same Registered Farm Partnership.

### **Who should be a partner in the Partnership?**

Anybody who is actively involved in the running of the farm business may be named as a partner in the partnership. In family situations, this may include: husband, wife and son or daughter.

Co-owners (spouses) of the land included in the partnership may choose to be included as partner in the partnership or to remain outside the partnership (if not involved in the farm operations). Where a co-owner chooses to remain outside the partnership, they may apply to the Minister of Agriculture for an exemption. An RFP/COE form is completed as part of the registration process to obtain this exemption.

### **What do research and operating models tell us?**

Research has shown that joint farming ventures (including partnerships) have many benefits for the farmers who operate through them.

They can provide:

- A better farming lifestyle and improved work environment.
- Increased leisure time.
- Easier access for new entrants and successors.
- More efficient use of resources, labour & skills.
- Opportunities to expand the farm business.
- Increased diversification activities.
- Improved technical performance and financial performance.
- More time to secure off-farm employment.



# Financial Benefits

The formation of registered farm partnerships has been incentivised by successive Irish governments to increase the number of farm partnerships in operation in Ireland. Incentives can be categorised into two categories: Taxation Incentives and EU/DAFM scheme benefits.

## 1. Taxation Incentives

Profits in the partnership are calculated at the end of the tax year. They are divided in line with the profit sharing ratio specified in the written legal agreement. Each partner makes a separate income tax return in their own right. This structure allows the partners to access a number of taxation benefits. They are as follows:

### **Enables farm families to maximise the low rate income tax band.**

Due to the sharing of profits in the partnership each partner can avail of the lower tax band rate to the current upper limit of €42,000. An example would be in a family situation, where a father, mother and son/daughter are in partnership and the profits are split equally in one third shares. The family can earn up to €126,000 at the low rate income tax band.

### **Access to Young trained Farmer Stock Relief**

A young trained farmer who is under 35 years of age and sets up for the first time in farming can claim Young Trained Farmer Stock Relief against any growth in the value of livestock during the accounting year. The upper limit that can be claimed is €100,000 over a four year period following setup and the maximum that can be claimed in any one year is €40,000. In a partnership, a young trained farmer can claim the equivalent share of the increase in stock value to their share of the farm profit at 100% for four years.

### **Access to enhanced Stock Relief for partners<sup>1</sup>**

In the case of registered farm partnerships, enhanced stock relief is at a rate of 50% and is subject to a maximum of €20,000 over a three year period. This relief becomes available to the respective partners once the partnership is registered with the Department of Agriculture, Food and the Marine (DAFM) Farm Partnership Registration Office.

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<sup>1</sup> Enhanced stock relief is only available to farm partnerships that are successfully registered with the Department of Agriculture, Food and Marine Farm Partnerships Registration Office, Agriculture House, Kildare Street. Dublin 2.

## Succession Farm Partnerships

A succession tax credit was introduced in 2017 to encourage experienced farmers to form partnerships with young trained farmers and to transfer ownership of their farms to those young trained farmers.

There is an annual tax credit of €5,000 for up to 5 years for succession farm partnerships. No partner in a succession farm partnership is entitled to the credit in a year of assessment where a successor has reached the age of 40 years by the 1st January of that year. The criteria are as follows:

- One partner in the Succession Farm Partnership must be a person who has farmed in their own right on a minimum of 3 hectares for at least two years. They must also be a sole trader. This person is defined as “Farmer”.
- One partner in the Succession Farm Partnership must be a young trained farmer and must have at least a 20% profit share in the partnership and have not reached 40 years of age. This partner is defined as “Successor”. The successor must also be a sole trader.
- A certified farm business plan (Teagasc My Farm My Plan Booklet) must be completed for the partnership. Teagasc is the certification body for this farm plan.
- A supplementary legally binding agreement to the farm partnership agreement must be signed by the “Farmer” and “Successor” who are partners in the same registered farm partnership. The succession agreement must specify the year of transfer and outline the assets to be transferred. The year of transfer must be within 3 to 10 years of registering with the DAFM to claim the tax credit and a minimum of 80% of the farm assets outlined in the agreement must be transferred. The €5,000 income tax credit is split annually in accordance with the profit sharing ratio of the partnership, between the Farmer and the Successor.
- The decision to avail of this income tax credit should not be taken lightly as any tax credit claimed will have to be repaid where the agreed transfer doesn't take place.

**NOTE: A Succession Farm Partnership can be formed without availing of this farm transfer tax credit.**

## 2. Common Agricultural Policy (CAP) Scheme Incentives

Measures announced under the CAP reform for 2023 to 2027 contained a number of incentives that benefit registered farm partnerships. They are as follows:

### Complementary Income Support for Young Farmers

Where a partnership is formed and one of the partners qualifies as a young trained farmer.<sup>2</sup> The formation of a partnership enables a qualifying young farmer to avail of the Complementary Income Support for Young Farmers. To do this they must be added to the existing herd number using an ER1.1 form. They must be named on the partnership bank account and sign a legal declaration that they have effective and long term control either solely or jointly. Payment of the Young Farmer top-up may be obtained up to a maximum of 50 hectares declared by the partnership in the year of application. This payment was significantly increased in this new round of CAP and equated to a payment of €152/ha on a maximum of 50ha in 2023.

### Young Farmer National Reserve

Where funding is available and the scheme is opened for applications, a young farmer in partnership with their parents may apply to the scheme to receive a top-up on low value entitlements (less than the national average) or apply for new entitlements on land that has no entitlements associated with it. The maximum number of entitlements that can be applied for in this scheme is 50. The qualifying young farmer must be added to the existing herd number using an ER1.1 form; be named on the partnership bank account and sign a legal declaration of control.

### Targeted Agricultural Modernisation Scheme

Partnerships that are registered with the DAFM Partnership Registration Office may be eligible for an increase in the investment ceiling under TAMS. This means that the investment ceiling may be increased to €160,000. The rate of grant is as follows:

- 40% on an investment of up to €160,000 where the partnership does not have a qualifying young trained farmer.
- 60% on the first €90,000 ceiling and 40% on the second €70,000 ceiling where the partnership has one partner who qualifies as a young trained farmer.

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<sup>2</sup> A qualifying young farmer is someone who: is participating in the Basis Income Support for Sustainability; is under 41 years old at all stages during the year of first application; and is less than 5 years farming in their own right or through a partnership or a Limited Company and has successfully completed a Fetac Level 6 or its equivalent in agriculture. In a limited company, the qualifying young farmer must have a shareholding of at least 20%.

## **Collaborative Farming Establishment Grant**

This grant is paid to “brand new” partnerships who register successfully with the DAFM Partnership Registration Office. To be eligible, the registered farm partnership must have a young trained farmer in the partnership. Receipts and invoices that are specifically for the set-up of the partnership can be included. The rate of grant is 50% on a maximum spend of €3,000. VAT cannot be included for grant payment. Therefore, the maximum grant attainable is €1,500.

The Partnership Registration Office send a website link to the nominated email address of all successful new partnership registrations to apply for this grant online. Receipts can be scanned and emailed to the Partnership Registration Office at [farmpartnerships@agriculture.gov.ie](mailto:farmpartnerships@agriculture.gov.ie) when the application is being submitted online. In cases where email is not used by the partnership, the registration office will post out a paper application form for completion manually. This completed form should be returned along with receipts by Swift post. Copies of all receipts and proof of posting should be kept on file as a record.

### **Multiple Payments:**

Where farmers have farmed in their own right prior to forming a partnership, they are eligible to continue to receive payments due to them under the Area of Natural Constraints Scheme (ANC), Agri-Climate Rural Environment Scheme (ACRES) and the Organic Scheme. Advice from your advisor or consultant should be sought to ensure that herd numbers are set up correctly to enable this to happen.

### **Areas of Natural Constraints Scheme (ANC)**

Where two or more farmers who qualify for ANC payments in their own right, form a registered farm partnership (multi-herd partnership), they can continue to receive their ANC payment. Changes made to the terms and conditions of the scheme in 2016 ensure that the eligibility criteria for ANC payments (minimum stocking rate requirements) are applied at partnership level.

Once the partnership meets the minimum eligibility criteria, payment will be based on the ANC eligible parcels of land declared under the respective herd numbers within the partnership. The payment will be made as one payment.

### **Complementary Redistributive Income Support for Sustainability (CRISS)**

This is a new payment which commenced in 2023, it is paid on the first 30ha declared on the BISS application. Where two or more individual herd owners form a registered farm partnership and declare their land under their own herd number within the partnership BISS application, they will both be eligible to receive a CRISS payment.

## Agri-Climate Rural Environment Scheme (ACRES)

Multiple payments are also available under the ACRES scheme. There are a number of situations that arise.

- Both farmers are in ACRES. Both continue with their original individual ACRES contracts.
- A partnership involving two farmers who wish to join ACRES for the first time. One new ACRES plan is drawn up for the partnership but payment measures are doubled or tripled.

## Organics Scheme

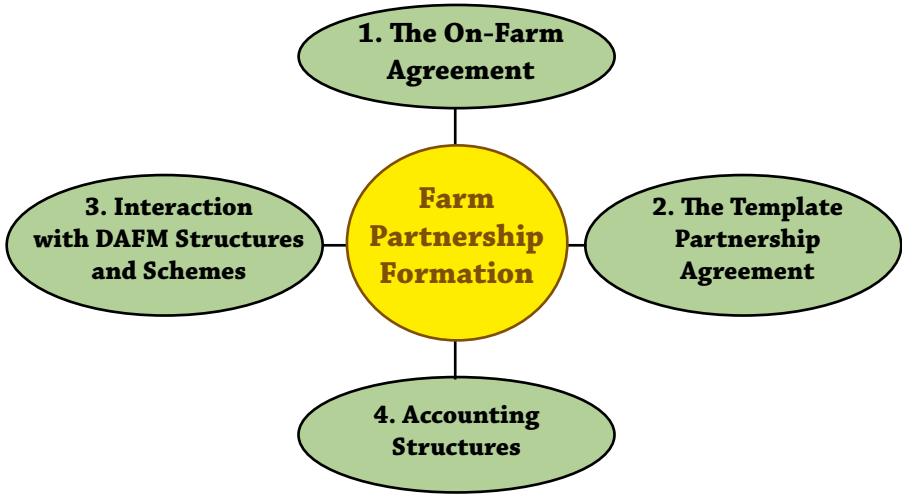
Farmers in a Farm Partnership registered with the Department are eligible to apply for the Organic Scheme provided that:

- The application is made in the same name as the Basic Income Support for Sustainability Application
- The Basic Income Support for Sustainability application is accompanied by a list of the LPIS parcels each individual partner has brought to the partnership.
- With regard to the training course, one partner in the partnership must complete or have completed the relevant training course as outlined in Section 4.
- Minimum area for partnership shall be the same as for an individual applicant.
- Maximum area for higher payment in each category as outlined in Section 9 shall be the maximum multiplied by the number of herd owners in the partnership up to a maximum of three.
- All partners are jointly and severally responsible for delivery of all OFS actions on the lands farmed by the partnership.



# The Formation of a Partnership

There are four key areas to be considered when setting up a partnership. Each of these areas must be addressed during the formation of the partnership agreement. They are as follows:



## The On-Farm Agreement

The on-farm agreement is a linked document to the main legal partnership template agreement. The careful completion of the on-farm agreement is the key to a successful partnership. Issues that may undermine the arrangement generally start where a partner becomes unhappy with how the arrangement is running. The on-farm agreement is essentially a document where the partners sit down and agree in writing how the farm will be run on a daily basis and how the work is fairly distributed between the partners. It is highly recommended, that farmers put a lot of their own personal effort into this document when forming a partnership.

Some of the key areas in the on-farm agreement to concentrate on are as follows:

- *Areas of responsibility*

Work is allocated in a way that makes the best use of each partner's different interests and skillsets to the benefit of the partnership.

- *Work structure*

This means devising a work structure that is fair to all partners. Working together in busy times to get through the work efficiently and structuring the work in quieter times to enable partners to take time off, work alternate weekends and plan family holidays.

- *Time off and Holidays*

Details of how time-off and holidays are structured so that all partners benefit equally from the arrangement. Provided it is fair to all partners, this does not always have to be a rigid structure and can be left flexible based on agreement between the partners.

- *Drawings and Salaries*

Setting agreed drawings and salaries that are realistic and in-line with farm profits but also reflect the level of capital invested, farm assets contributed and the hours of work put in by each partner.

## **The Template Partnership Agreement**

The Teagasc template partnership agreement should be used to form the legal agreement for all registered farm partnerships. It is composed of two linked documents:

- The on-farm agreement (as previously summarised).
- The template legal partnership agreement.

This template legal agreement was carefully put together with expert financial and legal advice to ensure that partnerships are set up correctly; can operate effectively and can be dissolved easily. There are a number of elements in the document to guide farmers and professionals in the formation of the partnership.

There are two key elements that deal with the treatment of farm assets and the contributions of partnership capital by each partner. They are a licence agreement and preparation of capital accounts for each partner.

### *The Licence Agreement*

The licence is a legal permission for use of an asset by the partnership. It covers assets such as land, buildings, BISS payment entitlements, grain or seed contracts and any other asset of that nature such as shares in a co-op to produce a certain volume of milk.

The licence provides security and assurance around the ownership of these assets. It protects partners from capital tax liability on the use or transfer of assets. The license is revoked on the dissolution of the partnership agreement. This means that when the partnership ends the assets listed in the legal agreement under the licence, return in full to the owner.

### *Capital Accounts for each partner*

Other assets that need to be considered in the formation of the partnership are livestock, machinery and working capital (money in the current account or equivalent). In the formation of the partnership, it is good accounting practice to

prepare a capital account for each partner to record the value of livestock, machinery and capital contributed by that partner. The capital accounts are updated by the accountant each year to reflect any changes in the capital position for each partner. Capital can be increased by an individual partner over time by: (i) leaving profits in the partnership bank account for cash flow after taxation is paid or by making further capital contributions to the partnership from personal savings or personal borrowings. Where the capital account is created and updated correctly, it becomes a key mechanism for dissolving the partnership when the need arises.

The Teagasc template legal agreement and the on-farm agreement can be downloaded from the [Teagasc website](#). It is also available on the Law Society website for solicitors.

The interaction with DAFM structures and schemes will be explained in the following sections while the section on the role of your accountant will explain the accounting structures.

## The Role of your Teagasc Advisor/ Agricultural Consultant

The Teagasc advisor or agricultural consultant is best placed to help to plan the future direction of the farm business and to advise on technical issues associated with setting up the partnership. This may involve;

- Supporting the farm family in the creation of a succession plan to include all family members including the chosen farming successor.
- The advisor may also examine the current viability and financial situation on the farm and create a business plan (My Farm My Plan Booklet) for the farm to ensure that enough income is generated through on-farm and in some cases off-farm activities, to meet the requirements of partners in the partnership. The plan should be reviewed annually and modified in line with the changing circumstances of the partners.
- The advisor may review the technical performance on the farm and co-create a physical plan with the partners to improve technical performance. This plan will focus on the key performance indicators and set out targets to be achieved each year.
- The advisor can support the learning of the farmers in new skills to improve both technical and financial performance on the farm. These new skills impact directly on farm profit. Such skills may include: grassland management skills, cash flow budgeting skills, supporting better animal breeding decisions and improved crop husbandry decisions.



- The advisor can help the farmers with the completion of the On-farm Agreement. This may involve technical expertise on routine tasks to be carried out on the farm. For example the advisor may help the partners to agree on a milking routine that is followed by each partner regardless of who milks the cows.
- The setting up of the partnership can be complex when interacting with DAFM structures and CAP funded schemes. The advisor has an in-depth knowledge of the requirements for setting up the partnership herd number to which all these schemes are attached. They have a high level of expertise in the forms required and the implications for various scheme applications. They are best placed to ensure that the partners in the partnership can maximise the benefits of the CAP schemes such as the Basis Income Support for Sustainability (BISS) Scheme, TAMS, ANC, ACRES and the Organic scheme

## The Role of your Solicitor

The legal basis for all partnerships in Ireland is the 1890 Partnership Act. Where there is no written agreement, this Act was put in place as the default law for businesses where profits are shared by the partners in that business.

A written partnership agreement is an amendment of the Partnerships Act for a particular partnership. It is the key document where farmers entering a partnership can shape the arrangement to suit their own needs and is therefore the cornerstone of the partnership.

While template agreements are available, it is not sufficient to complete a template without legal advice. Before entering into a farm partnership, the partners should consult with their solicitors. The role of the solicitor is to:

- Explain the legal structure and highlight the relevant details of the 1890 Partnership Act.
- Provide expertise on other legal matters such as:
  - Making a will.
  - Contribute to the farm succession plan by providing advice on farm transfer.
  - Advise on the legal basis for registered farm partnerships (SI 247 of 2015).
  - Advise on other relevant laws such as taxation and EU law where necessary.
- Review the Teagasc template legal agreement and highlight key features.
- Where necessary make amendments to the template agreement to meet your particular circumstances. This may involve the inclusion of additional clauses to protect both parties.
- Liaise with the accountant and / or an agricultural consultant in the preparation of documents relating to the formation and registration of the partnership.

# The Role of your Tax Accountant

The role of the accountant can be divided into two areas:

- (i) Advice and help in the setting up of your partnership
- (ii) Making income tax returns annually. During the formation of the partnership, your accountant should carry out the following:
  - Register the partnership with Revenue using a TR1 form. The partnership will then receive a Tax reference number from Revenue.
  - The accountant must be given your consent to act on behalf of the partnership with Revenue by completing an Agent link form.
  - Create a capital account for each partner to record the value of livestock, machinery and working capital contributed by each partner.
  - Apply Cessation & Commencement Rules where they apply. Where the annual farm accounts are done on the calendar year basis, it is normally best to commence the partnership on the first of January in the relevant year.
  - Your accountant can advise you on establishing a profit sharing ratio and also on setting appropriate levels of salaries and /or personal drawings in the On-farm Agreement.
  - Liaise with your solicitor and / or agricultural consultant in the preparation of documents relating to the formation of the partnership.

As the partnership progresses, the accountant must complete the following duties on an annual basis for the partnership:

- Calculate the annual profit for the partnership and apply the profit sharing ratio based on the written partnership agreement.
- Make separate tax returns for each partner based on their share of the partnership profits.
- Complete a FIRMS 1 form and submit to Revenue. This form outlines the profit split between the partners in keeping with the legal partnership agreement.
- Annually update the capital account for each partner in line with any capital invested or retained in the business during the accounting year. This function is vital as it is a key element in dissolving the agreement at the end of its life time. On the date of dissolution, the capital account for each partner shows the exact capital invested during the lifetime of the partnership.

NOTE: Before a partnership takes on capital investment such as buildings, infrastructure etc. the feasibility, design and funding of the project must be thoroughly thought out and agreed between the partners. It should be discussed at length with the agricultural advisor and the accountant. Always put a written dissolution agreement in place in respect of each new capital investment during the planning of a project. This agreement will give clarity to the dissolving of the partnership if the need arises and how any new investments are to be treated at that time.

# Registering the Partnership

To register a farm partnership, a completed application must be submitted to the Farm Partnership Registration Office.

A checklist is available (see Appendix 2) from the Department of Agriculture, Food and the Marine (DAFM) to guide applicants in providing all the required documentation for a successful registration. It is very important that farmers and their professionals pay particular attention to this checklist in lodging an application.

Every effort must be made to include all the required documentation in the checklist and to ensure that the included documents have been completed correctly and professionally. This will minimise any possible delays in processing and registration as incomplete documents or incomplete applications will be returned to the farmer by the partnership office. The documents required are as follows:

1. A completed partnership registration application form. Ensure that all herd numbers are included on this form under the relevant partner. Each partner must sign the application to register the partnership.
2. A Bank Details form that shows the details of the partnership bank account, stamped by the relevant bank.
3. A signed original copy of the Partnership Agreement. This must be completed correctly showing, amongst others the: details of the partners; included farm assets; balance sheet and profit sharing ratio. The agreement must be signed by all partners and spouses where relevant. A partner who is farming through a limited company must sign the agreement on behalf of the company and include the company stamp. Signatures can be witnessed by a solicitor, accountant, agricultural consultant or a peace commissioner.
4. A completed On-farm Agreement. This document should be completed by the partners and signed by all partners.
5. Up to date copy folios and filed plans for all owned lands. These may be obtained from a solicitor or download from the [land direct website](#). They are proof of ownership of the land included by each partner in the partnership and they also highlight to a solicitor, accountant or agricultural consultant if the land is co-owned.
6. Copy of stamped leases for all lands leased in. Land leased in by a partner can be licensed to the partnership along with owned land or land held on conacre. A copy of the stamped lease is required as proof that a partner has possession of the land.
7. Evidence of agricultural qualifications for Category (ii) partners. To register a partnership on the DAFM register, a category (ii) partner must provide a copy of their FETAC Level 6 Agricultural education qualification or equivalent.

Where a category (ii) partner has not yet completed the required agricultural education, they should contact the DAFM Partnership Registration Office, the local Teagasc education officer or the nearest Agricultural College for guidance in relation to achieving the education requirement. Education courses that meet the agricultural education standard are listed in Appendix 1.

- 8. RFP/COE form. This form is only required where the lands to be included in the partnership under licence, are co-owned by a spouse who does not wish to be a partner in the partnership. The Minister of Agriculture has the power to grant an exemption to such a person on application. This exemption ensures that co-owners who do not wish to be partners in the partnership can qualify for retirement relief against Capital Gains Tax in a lifetime transfer to a successor at a later date.

## A Step by Step Guide to forming a Registered Farm Partnership.



# 1. Setting up the partnership herd number

There are two types of Registered Farm Partnership

- A) Single herd number partnership
- B) Multi herd number partnership

## Single herd number partnership.

The vast majority of farm partnerships formed to date are Single herd number partnerships. They tend to be between different members of the same family. All members of the Registered Farm Partnership need to have ownership of the herd number. A herd keeper is also required; this person becomes the main contact person for the Regional Veterinary Office (RVO) for animal disease purposes.

- **ER1.1 form** should be used where names are added to a herd number provided the registration details and herd keeper are not changing (e.g. Herd Number changing from David Browne to David, Mary & John Browne).
- **ER1** form is required where the herd keeper is changing.

When the ownership of a herd number is changed, all DAFM Departments must be notified of the changes. This is to ensure all DAFM schemes are kept up to date to ensure payment. The CAP entitlements must also be changed into the partnership names. It is recommended practice to seek prior approval, from each DAFM section, as for some schemes, this is a mandatory requirement, or participation in the relevant scheme could be terminated. Your agricultural advisor should be able to give guidance on the procedures for each DAFM scheme.

## Multi-herd number Partnership

For multi herd partnerships, there is no requirement to make any changes to the herd numbers. This change was implemented during the summer of 2019 and will significantly reduce the risk of errors and administration when forming a partnership.

Where one of these two herd numbers is being made dormant (will no longer contain livestock), it is vital to instruct the DVO in writing not to “End Date” this herd number. It is still required for payment purposes under the Basic Income Support for Sustainability, Area of Natural Constraint Scheme, Organic Scheme and ACRES schemes etc.

## When is best time to change a herd number:

It is important to be aware that if changes are made to a herd number after the Basic Income Support for Sustainability Scheme application and amendment deadlines, it may cause delays in the receipt of payments in that year. This should be discussed with your agricultural advisor.

The key window for making changes to a herd number is after payments application period has closed (31st May) but well in advance of the Basic Income Support for Sustainability Scheme Application period for the following year.

By waiting until all direct payments have been issued at the end of the year (October and December) to make changes to the herd number, this should help to avoid delaying payments. Once the payments have been made, prompt action should be taken to ensure changes to the herd number is completed well in advance of the 15th of May BISS closing date.

Generally, this means changes should be made from mid-summer until the end of January the following year to allow ample time for successful processing of the ER1 and ER1.1 forms by the District Veterinary Office

### **Basic Income Support for Sustainability Scheme Entitlements (BISS)**

Any changes to the names on a herd number will require a “Transfer of Entitlements” form. If the changes occur before the BISS Scheme deadline, then the transfer form must be submitted before the BISS Scheme deadline. Where the change occurs after the BISS Scheme deadline, a transfer form will have to be submitted before the BISS closing date in the following year.

## **2. Setting up the Partnership Bank Account**

In the majority of situations, financial institutions (the bank) will not permit a name to be added to an existing current account. A new partnership bank account must be set up in the same name as the partnership. This becomes the trading account for the partnership through which all partnership income and expenditure is channelled.

It is vital to take ownership of the process of moving bank accounts to ensure that any direct debits or standing orders for utilities or loan repayments are re-established in the new partnership bank account.

## **3. Completing the On-Farm Agreement**

The on-farm agreement should be completed by the partners and their families as part of setting up the partnership. Some professional help can be used in this document but the day to day operation of the partnership is very much the responsibility of the partners. If this aspect is not taken seriously, many of the benefits from partnership formation such as improved lifestyle will not become a reality.

## 4. Completing the Registration Process

The formation of the farm partnership and the registration process is typically completed with the help of the following professionals:

- Teagasc Advisor/Agricultural consultant
- The Solicitor
- The Accountant

It is vital that these professionals co-operate and work together in the formation of the partnership to achieve the best result for the farm family.



# Case Study

**Name:**

John G, Catherine and Niall O'Connell

**Structure:**

Registered Farm Partnership

**Farm and Partnership development:**

- John G and Catherine were milking approximately 130 cows on the home farm with calves reared to beef on the outside block of land that is three miles away. Their son Niall, was anxious to pursue a career in farming. Following his secondary education, Niall attended Kildalton Agricultural College and completed his Level 6 Certificate in farming in 2013. He then returned home to farm with his parents.
- Following Niall's return home, they formed a registered farm partnership. As part of the partnership application, significant discussions took place around the future direction of the farm and how it would generate enough income to ensure that it was financially viable for the future. With the aid of additional TAMS funding with the partnership structure, a robotic milking machine, cubicles and silage pits were constructed on the outside block where 68 cows are now milked, the cow numbers on the home block increased to 140 and the beef enterprise was discontinued.
- The on farm agreement and partnership agreement that form part of the partnership application led to focused discussions on planning changes to the farming business and restructuring the system going forward.
- They are active members in the Rathcormack/Clonea Discussion group and are also members of the Lely robot group
- After farming together for a number of years now as a registered farm partnership, this has allowed the farm to develop and the family are now planning the transfer of the farm to Niall - the partnership has allowed Niall to become an active and integral member of the partnership as he has developed his practical and managerial skills as a farmer.
- Having operated under the registered farm partnership structure for the last eight years, Niall has gradually taken over more responsibility in relation to the running of the farm which, has led to a point where John G and Catherine will now being the process of transferring the ownership of the farm to the next generation
- The farm is well run and managed to ensure its viability into the future for the family.



## Appendix 1

### **Educational Award Titles at Level 6 or its equivalent on the National Framework of Qualifications for the purpose of trained farmers for Registered Farm Partnerships**

#### **1. GENERAL AGRICULTURE**

- 1.1.** ACOT/Teagasc Certificate in Farming or NCVA Certificate in Rural Enterprise
- 1.2.** FETAC Certificate in Farming
- 1.3.** FETAC Level 6 Advanced Certificate in Farming
- 1.4.** FETAC Level 3 Vocational Certificate in Agriculture
- 1.5.** FETAC Level 6 Vocational Certificate in Agriculture
- 1.6.** FETAC/QQI Level 6 Advanced Certificate in Agriculture
- 1.7.** FETAC/QQI Level 6 Specific Purpose Certificate in Farm Administration
- 1.8.** FETAC/QQI Level 6 Specific Purpose Certificate in Farming
- 1.9.** Teagasc Diploma in Pig Production
- 1.10.** Teagasc Diploma in Poultry Production

#### **2. EQUINE**

- 2.1.** FETAC (Teagasc) Certificate in Horse Breeding and Training (Part 2)
- 2.2.** FETAC Level 3 Vocational Certificate in Horse Breeding and Training
- 2.3.** FETAC Level 6 Vocational Certificate in Horse Breeding & Training – Equitation or Stud Management
- 2.4.** FETAC/QQI Level 6 Advanced Certificate in Horsemanship
- 2.5.** FETAC/QQI Level 6 Advanced Certificate in Stud Management
- 2.6.** FETAC/QQI Level 6 Advanced Certificate in Equine Breeding (Stud Management)

#### **3. HORT**

- 3.1.** FETAC Level 3 Vocational Certificate in Horticulture
- 3.2.** FETAC Level 6 Vocational Certificate in Horticulture
- 3.3.** FETAC/Teagasc Diploma in Horticulture
- 3.4.** FETAC/QQI Level 6 Advanced Certificate in Horticulture
- 3.5.** Teagasc Diploma in Amenity Horticulture/Commercial Horticulture

#### **4. FORESTRY**

- 4.1.** FETAC Level 3 Vocational Certificate in Forestry
- 4.2.** FETAC Level 6 Vocational Certificate in Forestry
- 4.3.** FETAC/QQI Level 6 Advanced Certificate in Forestry

## 5. DAIRYING

- 5.1. Teagasc/FETAC Advanced Certificate in Agriculture– Dairy Herd Management
- 5.2. FETAC Diploma in Agriculture (Teagasc) – Dairy Herd Management/Dairying
- 5.3. FETAC Level 6 Advanced Certificate (Teagasc) in Agriculture - Dairy Herd Management
- 5.4. FETAC Level 6 Advanced Certificate in Dairy Herd Management/Dairying

## 6. MACHINERY

- 6.1. Teagasc/FETAC Advanced Certificate in Agriculture– Farm Machinery
- 6.2. Teagasc Diploma in the Operation, Care and Maintenance of Farm Machinery
- 6.3. Teagasc/FETAC Diploma in Agriculture – Farm Machinery
- 6.4. FETAC Diploma in Agriculture – Machinery (Teagasc)
- 6.5. FETAC Level 6 Advanced Certificate (Teagasc) in Agriculture – Farm Machinery
- 6.6. FETAC Level 6 Advanced Certificate in Agricultural Mechanisation

## 7. MACH/CROPS

- 7.1. FETAC Advanced Certificate in Agriculture– Machinery and Arable Crops
- 7.2. FETAC Advanced Certificate in Agriculture– Machinery and Crops
- 7.3. FETAC Diploma in Agriculture (Teagasc) – Machinery and Arable Crops
- 7.4. FETAC Level 6 Advanced Certificate (Teagasc) in Agriculture – Machinery and Arable Crops
- 7.5. FETAC Level 6 Advanced Certificate in Machinery and Crop Management

## 8. DRYSTOCK

- 8.1. FETAC Advanced Certificate in Agriculture – Drystock Management
- 8.2. FETAC Level 6 Advanced Certificate in Agriculture – Drystock Management
- 8.3. FETAC Level 6 Advanced Certificate in Drystock Management/Drystock Production

## 9. FARM MANAGEMENT

- 9.1. Teagasc/FETAC Advanced Certificate in Agriculture– Farm Management
- 9.2. FETAC Level 6 Advanced Certificate in Farm Management
- 9.3. FAB First Farm Management Certificate/Certificate in Farm Management
- 9.4. FAB/FETAC Certificate in Farm Husbandry
- 9.5. FAB Trainee Farmer Certificate
- 9.6. FAB/FETAC Certificate in Applied Farm Management
- 9.7. FAB/FETAC Certificate in Farm Business Management

## 10. GENERAL AGRIC

- 10.1. NCEA/HETAC/Individual IT College National Certificate in Agriculture
- 10.2. HETAC/Individual IT College Higher Certificate in Agriculture

- 10.3. HETAC/Individual IT College National Diploma in Agriculture
- 10.4. HETAC/Individual IT College Bachelor of Science in Agriculture

### 11. HORT

- 11.1. NCEA/HETAC/Individual IT College National Diploma in Horticulture
- 11.2. HETAC/Individual IT College Ordinary Bachelor Degree in Horticulture
- 11.3. HETAC/Individual IT College Bachelor of Science in Horticulture
- 11.4. Bachelor of Arts (Honours) in Horticultural Management

### 12. ATHLONE IT

- 12.1. NCEA/HETAC National Certificate in Business in Equine Studies
- 12.2. HETAC Higher Certificate in Business in Equine Studies
- 12.3. HETAC Bachelor of Business in Equine Studies

### 13. LIMERICK IT

- 13.1. HETAC National Certificate in Technology in Agricultural Mechanisation
- 13.2. HETAC Higher Certificate in Technology in Agricultural Mechanisation
- 13.3. Higher Certificate in Engineering in Agricultural Mechanisation

### 13.1 Other Approved IT Programmes

- 13.1.1. BA of Science in Sustainable Agriculture- Dundalk Institute of Technology
- 13.1.2. Higher Certificate in Science Applied Agriculture- Letterkenny Institute of Technology
- 13.1.3. Bachelor of Science in Agriculture- Cork Institute of Technology
- 13.1.4. Bachelor of Science in Agricultural Science- Tralee Institute of Technology
- 13.1.5. Bachelor of Science (Honours) in Agriculture – Dundalk Institute of Technology
- 13.1.6. Bachelor of Science in Sustainable Farm Management and Agribusiness – Carlow IT
- 13.1.7. Bachelor of Science (Honours) in Sustainable Farm Management and Agribusiness – Carlow IT
- 13.1.8. Bachelor of Science in Agriculture - Letterkenny Institute of Technology
- 13.1.9. Higher Certificate in Science in Agriculture – Letterkenny Institute of Technology
- 13.1.10. Bachelor of Science (Honours) in Agri-Food Production - Dundalk Institute of Technology
- 13.1.11. Bachelor of Science Honours in Agriculture with Animal & Crop Science – Letterkenny Institute of Technology
- 13.1.12. Bachelor of Science Honours in Agriculture with Environmental Science – Letterkenny Institute of Technology
- 13.1.13. Bachelor of Science (Honours) in Agricultural Science – Institute of Technology Tralee
- 13.1.14. Higher Certificate of Science in Sustainable Farm Management and Agribusiness – Carlow IT
- 13.1.15. Bachelor of Science (Honours) in Sustainable Agriculture – Dundalk Institute of Technology

## 14. WATERFORD IT

- 14.1. NCEA/HETAC National Certificate in Science in Agricultural Science
- 14.2. HETAC/Individual IT College Higher Certificate in Science in Agricultural Science
- 14.3. NCEA/HETAC National Diploma in Science in Agricultural Science
- 14.4. HETAC/WIT Bachelor of Science in Agricultural Science
- 14.5. HETAC/WIT Bachelor of Science (Honours) in Land Management, Agriculture
- 14.6. HETAC/WIT Bachelor of Science (Honours) in Land Management, Horticulture
- 14.7. HETAC/WIT Bachelor of Science (Honours) in Land Management, Forestry
- 14.8. HETAC/WIT National Diploma in Forestry
- 14.9. HETAC/WIT Bachelor of Science in Forestry
- 14.10. WIT Bachelor of Science in Horticulture
- 14.11. WIT Bachelor of Science (Honours) in Agricultural Science

## 15. GALWAY-MAYO IT

- 15.1. NCEA/HETAC National Certificate in Business in AgriBusiness
- 15.2. HETAC/GMIT Higher Certificate in Business Studies (Agri-Business)
- 15.3. HETAC/GMIT Bachelor of Business in Rural Enterprise and Agri-Business
- 15.4. HETAC/GMIT Bachelor of Science in Agriculture and Environmental Management
- 15.5. Bachelor of Engineering (Honours) in Agricultural Engineering
- 15.6. National Certificate in Business Studies in Agri-Business
- 15.7. National Diploma in Business Studies in Rural and Agri Enterprise
- 15.8. National Diploma in Business Studies in Rural Enterprise and Agri-business
- 15.9. Higher Certificate in Rural Enterprise and Agri-Business
- 15.10. Higher Certificate in Business in Agriculture
- 15.11. Bachelor of Business (Honours) in Rural Enterprise and Agri-Business
- 15.12. Bachelor of Engineering in Agricultural Engineering
- 15.13. National Certificate in Science in Agriculture
- 15.14. Higher Certificate in Science in Agriculture
- 15.15. Higher Certificate in Science in Agriculture and Environment Management
- 15.16. Higher Certificate in Science in Agriculture
- 15.17. Bachelor of Science (Honours) in Rural Enterprise and Environment Management
- 15.18. Bachelor of Science (Honours) in Agriculture and Environmental Management

## 16. UCD UCC (NUI)

- 16.1. Degree in Agriculture/Horticulture/Forestry awarded by UCD, the Faculty of Agriculture at UCD – NUI
- 16.2. Bachelor of Agricultural Science degrees awarded through the College of Life Sciences in UCD
- 16.3. Professional Diploma in Dairy Farm Management
- 16.4. Bachelor of Agricultural Science (Honours) as awarded by the National University of Ireland (NUI) through University College Cork

## 17. VETERINARY

- 17.1. Degree in Veterinary Science/Veterinary Medicine - such awards must be accompanied by details confirming that the holder of this qualification is registered with the Veterinary Council of Ireland.
- 17.2. Bachelor of Veterinary Science/Veterinary Medicine – UCD

## 18. LIMERICK

- 18.1. Bachelor in Science in Equine Science Degree – UL
- 18.2. Diploma in Equine Science – UL

## 19. DAIRY SCIENCE

- 19.1. Degree/Diploma in Dairy Science plus 80 hours of farm management (both awards made prior to 31 March 2008).

## 20. RURAL SCIENCE

- 20.1. Degree/Diploma in Rural Science plus 80 hours of farm management (both awards made prior to 31 March 2008).
- 20.2. Degree/Diploma in Science (Education) in Biological Science plus 80 hours of farm management (both awards made prior to 31 March 2008).
- 20.3. Bachelor of Science (Education) in Biological Sciences plus 80 hours of farm management (both awards made prior to 31 March 2008).

## 21.

- 21.1.1. Non-agricultural major awards or qualifications (FETAC/HETAC/IT Colleges/Universities/foreign awards) placed at or equivalent to Level 6 or higher on the National Framework of Qualifications (NFQ) in addition to FETAC awards for 100 and 80 hours Teagasc approved agricultural training programmes (namely FETAC Level 5 Specific Purpose Certificate in Animal and Crop Production and FETAC Level 6 Specific Purpose Certificate in Farm Business) is acceptable proving that all three were completed/achieved prior 31 March 2008.
- 21.1.2. Achievement of the required entry standard into the third year of a full-time course, in any discipline, of 3 years or more duration at a third-level institution in addition to FETAC awards for 100 and 80 hours Teagasc approved agricultural training programmes (namely FETAC Level 5 Specific Purpose Certificate in Animal and Crop Production and FETAC Level 6 Specific Purpose Certificate in Farm Business) is acceptable proving that all three were completed/achieved prior 31 March 2008.
- 21.2. Non-agricultural awards or qualifications (FETAC/HETAC/IT Colleges/Universities/foreign awards) placed at or equivalent to Level 6 or higher on the National Framework of Qualifications must complete a FETAC Level 6 Specific Purpose Certificate in farm Administration.

## **22. Atlantic Technological University**

- 22.1.** Higher Certificate in Science in Agriculture
- 22.2.** Bachelor of Science in Agriculture
- 22.3.** Bachelor of Science Honours in Agriculture with Animal & Crop Science
- 22.4.** Bachelor of Science Honours in Agriculture with Environmental Science
- 22.5.** Higher Certificate in Business in Agriculture
- 22.6.** Bachelor of Business in Rural Enterprise and Agri-Business
- 22.7.** Bachelor of Business (Honours) in Rural Enterprise and Agri-Business
- 22.8.** Bachelor of Engineering in Agricultural Engineering
- 22.9.** Bachelor of Engineering (Honours) in Agricultural Engineering
- 22.10.** Higher Certificate in Science in Agriculture
- 22.11.** Bachelor of Science in Agriculture and Environmental Management
- 22.12.** Bachelor of Science (Honours) in Agriculture and Environmental Management

## **23. Munster Technological University**

- 23.1.** Higher Certificate in Agriculture
- 23.2.** Bachelor of Science in Agriculture
- 23.3.** Bachelor of Science (Honours) in Agriculture
- 23.4.** Bachelor of Science in Agricultural Science
- 23.5.** Bachelor of Science (Honours) in Agricultural Science

## **24. South East Technological University**

- 24.1.** Higher Certificate of Science in Sustainable Farm Management and Agribusiness
- 24.2.** Bachelor of Science in Sustainable Farm Management and Agribusiness
- 24.3.** Bachelor of Science (Honours) in Sustainable Farm Management and Agribusiness
- 24.4.** Higher Certificate of Science in Organic Agriculture
- 24.5.** Bachelor of Science in Organic Agriculture
- 24.6.** Bachelor of Science (Honours) in Organic Agriculture

## **25. Technological University Dublin**

- 25.1.** Bachelor of Arts (Honours) in Horticultural Management

## **26. Technological University of the Shannon: Midlands Midwest**

- 26.1.** Higher Certificate in Engineering in Agricultural Mechanisation
- 26.2.** Bachelor of Science in Agricultural Science and Sustainability
- 26.3.** Bachelor of Science (Honours) in Agricultural Science and Sustainability

**27.**

- 27.1.** A letter from Teagasc certifying that the applicant holds a qualification that is deemed to be equivalent to any of the qualifications listed at 1 to 26 above.

## Appendix 2:

### Checklist for Registration of Farm Partnership

From the **1st January 2021** all applications and supporting documents must be emailed to the following email address:

[farmpartnerships@agriculture.gov.ie](mailto:farmpartnerships@agriculture.gov.ie)

The following documents must be attached **individually (each item on the checklist as a separate file)** to the application email, for an application to be fully processed:

- Completed Checklist;
- Completed & Signed Application Form;
- Partnership Tax Reference Number;
- Completed Bank Details;
- Fully completed and signed copy of the Farm Partnership Agreement;
- Copy of On-Farm Agreement;
- Copy of Folio of all owned lands;
- Copy of leases for all lands leased in;
- Stamp duty certificate from Revenue for all leased land;
- Evidence of agricultural qualifications for Category II partners.









# Guidelines to forming a Registered Farm Partnership

