



Make your claim

The nuts and bolts of making a TAMS II payment claim

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All Targeted Agricultural Modernisation Schemes (TAMS) applications and payment claims must be made online through www.agfood.ie

To date, over 4,250 approvals have been issued for the different TAMS II schemes. When submitting an online TAMS II payment claim to the Department of Agriculture, Food & the Marine (DAFM), it is important that the correct documentation is uploaded. This will help to ensure that TAMS II payment claims can be processed by DAFM in an efficient and timely manner. Submitting poor quality or incorrect documentation will lead to a delay in the processing

TAMS II approvals to date

TAMS II scheme	Approvals to date
Animal Welfare, Safety and Nutrient Storage Scheme	1,127
TAMS II – Young Farmer Capital Investment Scheme	887
Dairy Equipment Scheme	1,537
Low Emission Slurry Spreading Equipment Scheme	419
Pig and Poultry Investment Scheme	65
Organic Capital Investment Scheme	250

*DAFM data (21 October 2016)

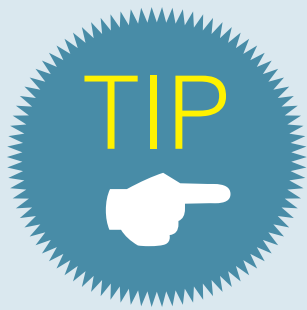
of the payment claim. In the case of a partnership, documentation submitted can be in the name of the partnership, or in the name of at least one of the partners.

The DAFM letter of approval to the farmer to commence investment work outlines the terms and conditions in relation to claiming payment for the investment. The approval date is listed on the letter and all items invoiced or delivered, purchases or payments made before this date are not eligible for grant aid. If work commenced prior to the grant of written approval, no grant aid will be paid. Claims for payment for completed investments must be made within three years from the approval date. The com-

pleted dimension of works completed under TAMS II; are required when submitting your claim.

The documentation that accompanies your TAMS II payment claim to DAFM will depend on the investment applied for. Applicants should familiarise themselves with the documentation requirements of the Terms and Conditions relevant to the scheme that was applied for. A full list of the terms and conditions for each TAMS II scheme can be found on DAFM's website at <http://www.agriculture.gov.ie/farmerschemespayments/tams/>

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TOP TIPS

The following list highlights some of the main areas where applicants should pay particular attention to when uploading documentation with their TAMS II payment claim.

- Educational qualification certificate(s).
- Evidence of completion of Teagasc farm safety code of practice or equivalent.
- Evidence of ownership of land (copy of folio and maps) for each site. If registration has not been completed, copy of stamped deed of transfer and property registration authority dealing number.
- Evidence of leasehold title (copy of valid lease including maps) for each site.
- Marriage certificate in the case of a lease to a spouse;
- An Electronic Tax Clearance (ETC) cert in the case of a partnership or a joint venture (multiple names on a herd number).
- Quality certificates (electrical, slats, concrete, protection of steel work, CE certificates, welding cert etc). See list of certificates below:

Cert No	Cert
1	Slat/slab certificate.
2	Concrete Manufacturer's Specification Certificate and Factory Production Control Certificate.
3	ETCI Completion Certificate & Supplementary Electrical Agricultural Certificate
4	ETCI Completion Certificate & Supplementary Electrical Agricultural Certificate OR Certificate of Installation of mechanical/electrical equipment.
5	Protection of Structured Steel Certificate.
6	Factory Production Control Certificate and Declaration of Performance OR Welding Certificate.
7	Factory Production Control Certificate and Declaration of Performance for concrete blocks.
8	Factory Production Control Certificate and Declaration of Performance for purchased fill material.
9	Contractor's Certificate of compliance with S123A (Mass Concrete Tank Extension) .
10	Contractor's Certificate of compliance with S122 (circular overground store).
11	Contractor's Certificate of compliance with S126 (geo membrane lined store) .
12	Lighting survey for poultry housing upgrade S152.
13	Insulation certification for poultry housing upgrading S152.
14	Lighting survey for pig housing upgrade S146.
15	Insulation certification for pig housing upgrading S146.
16	Certificate of installation and testing of new milking equipment (S.103 and S.106)
17	IS 436 fencing post-certificate.



1 Receipts

- All receipts should be original, on headed paper and should at least include the name, address and VAT number of the supplier/contractor (if registered).
- All receipts must be signed, dated and marked paid by an employee/agent of the supplier/contractor.
- The name and address on the receipt must match the name and address on the TAMS II application.
- Receipts must be legible and contain the following information:
 - The name and address of applicant.
 - The invoice number and date, where applicable.
 - The details of purchase in an itemised form specifically referencing serial number, where applicable.
 - Actual cost of each item excluding VAT.
 - The total VAT paid.
 - The amount of discount, if any.
- In the case of receipts comprising both goods and service (supply and fit), there must be a breakdown between the categories.
- Claimed costs must be divided up individually per investment item and detailed individually on the accompanying receipts. A receipt can be distributed between one or more completed investments.

2 Ownership/lease documents

- Where investments are carried out on owned land, Land Registry folios must have the correct map (called file



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EXAMPLE

Q. How is the grant amount calculated?

A. Factors that influence grant calculation include:

- Lowest of the reference cost/proposed cost/receipts per investment item.
- Lesser of the approved/completed dimensions/quantities.
- That investments are completed to the relevant specifications.
- That receipts of supporting documentation are to the required standard (points 1-6).
- The application of any penalties that may arise.

An example of a grant calculation for 40% grant rate is shown in Table 1.

The grant is calculated as €12,096 (based on 240m² completed/found and adjusted proposed cost (240/250) of cost of €30,240 at 40%).

Inaccuracies or omissions in the payment claim and supporting documentation may result in non-payment, part payment or penalties being applied. No changes can be made to the claim after it is submitted.

Table 1: Example of grant calculation for 40% grant rate

Loose house	Reference cost	Proposed cost	Receipts
Approved area 250m ²	€32,175	€31,500	Not applicable
Completed/found area 240m ²	€30,888	€30,240	€32,050

plan); associated with them and the map must be legible and include the relevant folio number. The website www.landdirect.ie will allow folios and file plans to be accessed. The certified copy/folio plus map costs €40.

- The land folio should be in the name of the TAMS applicant.
- Where investments are carried out on leased land, all leases must be accompanied by a map outlining the land leased. The term or residence of the lease must cover a minimum of five years from the date of final payment in respect of the investment item being grant aided.
- Leases must be verified by Revenue (watermark on lease) or the lease accompanied by a certificate to show that the stamp duty has been paid. This does not apply in the case of a lease to a spouse.

3 Certificates

- **eTax Clearance (eTC):** In the case of an individual or a company, the eTC should be submitted to the DAFM AES office that issued the TAMS II approval. When the DAFM has this cleared, then the online application will no longer request this information to be submitted. In the case of partnerships and joint herd numbers, the eTC should be uploaded on the TAMS II online claim system.
- When an applicant employs a contractor, where the total receipts exceed €650, the contractor must have a current C2 certificate or a tax clearance certificate from Revenue

with a date not preceding the date of approval for the investment.

- eTax Clearance details for contractors should be emailed to TAMSIIcontractors@agriculture.gov.ie

4 Safety training

- It is mandatory that all applicants have completed a farm safety course within the previous five years of the date of application or the submission of their claim for payment. Only the courses listed below are considered acceptable for TAMS II:
 - Half day farm safety code of practice.
 - FETAC Level 6 Advanced Certificate in Agriculture (Green Cert).
 - In the case of a registered farm partnership or a company, the course must have been completed by the young farmer
 - Claim for payment will not be processed until evidence of completion of the course is provided.
 - Contact your local Teagasc office to register for the next available course

5 Electrical certificates

- The individual signing the Certificate of Installation of Mechanical/Electrical Equipment must be certified as trained.
- The name and address on the electrical certificates must match the name and address on the TAMS II application.
- Where required, a fully completed

ETCI completion certificate and Supplementary Electrical Agricultural Certificate and/or Certificate of Installation of Mechanical/Electrical Equipment must be submitted.

6 Own labour/machinery

All works carried out by the applicant or a family member can be claimed. Under each main investment, claim a facility to include either own labour or the machine employed is available. The DAFM rates are a standard hourly rate for own labour of €12.40. To complete this section, the hours, start date and end date of the employed labour or machinery must be declared.

Conclusion

Payment claims submitted correctly and meeting all the requirements under the relevant scheme will be processed for payment by DAFM. Full details on submitting a TAMS II payment claim can be found in the "User manual for TAMS II", which can be found on DAFM's website at the following link: <http://www.agriculture.gov.ie/farmerschemespayments/tams/>

Teagasc wishes to acknowledge DAFM for its contribution to this article.

Queries of a technical nature relating to the specifications should be submitted by email to the following email address: tams@agriculture.gov.ie or contact the DAFM helpline number on 0761 064452.