Where the application for Transfer of Entitlements involves one or more of the following methods please tick appropriate box(es)

1. Inheritance of Entitlements
2. Gift of Entitlements
3. Sale/Purchase of Entitlements
4. Lease / Rental of Entitlements
5. Division of Entitlements (Scission)
6. Milk Production Partnership
7. Merger/Farm Partnership of two or more holdings
8. Change of Legal Entity (Formation of a Company)
9. Change of Registration Details of Herd Number

Completed application forms must be returned on or before the Closing Date of 15th May 2014 to:

Transfer of Entitlements Section,
Department of Agriculture, Food and the Marine,
Eircom Building,
Knockmay Road,
Portlaoise,
Co. Laois.
(Lo-Call – 1890 –200 – 560)

Before entering into a transfer of entitlements in 2014, you should inform yourself of the implications of such transfer for the new Basic Payment Scheme in 2015
### Entitlements Transferred Via Sale, Gift, Inheritance or Lease

<table>
<thead>
<tr>
<th>Number of Entitlements Transferred</th>
<th>Net Unit Value per Entitlement €</th>
<th>Type of Entitlement (Place X in the relevant box)</th>
<th>Method of Transfer (Place X in the relevant box)</th>
</tr>
</thead>
<tbody>
<tr>
<td>€</td>
<td></td>
<td></td>
<td>Gift</td>
</tr>
<tr>
<td>€</td>
<td></td>
<td></td>
<td>Inheritance</td>
</tr>
<tr>
<td></td>
<td></td>
<td></td>
<td>Lease/Rental (With land only)</td>
</tr>
</tbody>
</table>

### Entitlements Transferred Via Lease/Rental

Please indicate end date of lease/rented (tick appropriate box) and list land parcels.

<table>
<thead>
<tr>
<th>Lease / Rental</th>
<th>List of Parcels Being Leased/Rented (Additional parcels should be listed on a separate sheet)</th>
</tr>
</thead>
<tbody>
<tr>
<td>Term</td>
<td>End Date</td>
</tr>
<tr>
<td>1 yr</td>
<td>31/12/2014</td>
</tr>
<tr>
<td>2 yrs</td>
<td>31/12/2015</td>
</tr>
<tr>
<td>3 yrs</td>
<td>31/12/2016</td>
</tr>
<tr>
<td>If Lease for more than 3 years</td>
<td>4)</td>
</tr>
</tbody>
</table>

### Transferor/Seller/Lessor Herd Number

Signature(s) of Transferor(s) of entitlements

Or Executor(s) / Administrator(s) in case of inheritance (in applicant’s normal handwriting)

### Transferee/Buyer/Lessee Herd Number

Signature(s) of Transferee(s) of entitlements

(Member of Teagasc, Agriculture Consultant, or Solicitor)

### Declaration

We (the parties to this agreement) hereby declare that we have read and understand the Terms and Conditions governing the Transfer of Entitlements and we agree to be bound by them. We declare that the information given by us in this application is complete and accurate in all respects. We acknowledge that the Department reserves the right to reverse a transfer of entitlement if the information supplied is found to be false or inaccurate.

Transferor(s) signature(s) witnessed by:

-----------------
BLOCK CAPITALS:
-----------------
Date _____/_____/20
Status:
(Member of Teagasc, Agriculture Consultant or Solicitor)

Witness Stamp (if available)

Transferee(s) signature(s) witnessed by:

-----------------
BLOCK CAPITALS:
-----------------
Date _____/_____/20
Status:
(Member of Teagasc, Agriculture Consultant, or Solicitor)

Witness Stamp (if available)
### Entitlements Transferred Via Merger, Milk Production Partnership, Scission and Change of Legal Entity

<table>
<thead>
<tr>
<th>Number of Entitlements Transferred</th>
<th>Net Unit Value per Entitlement (€)</th>
<th>Type of Entitlement (Place ‘X’ in the relevant box)</th>
<th>Method of Transfer (Place ‘X’ in the relevant box)</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td>Standard / Transferred Standard</td>
<td>Standard Sugarbeet / Sugarbeet (NR)</td>
<td>Merger / Partnership</td>
</tr>
<tr>
<td></td>
<td>(NR)</td>
<td></td>
<td>Milk Production Partnership</td>
</tr>
<tr>
<td></td>
<td>Standard (NR)</td>
<td></td>
<td>Scission</td>
</tr>
<tr>
<td></td>
<td></td>
<td></td>
<td>Change of Legal Entity</td>
</tr>
<tr>
<td>€</td>
<td>€</td>
<td></td>
<td></td>
</tr>
</tbody>
</table>

**Transferor Herd Number**

**Transferee Herd Number**

**Signature(s) of Transferor(s) of entitlements**

Or Company Secretary in case of Change of Legal Entity (in applicant’s normal handwriting)

**Signature(s) of Transferee(s) of entitlements**

Or Company Secretary in case of Change of Legal Entity (in applicant’s normal handwriting)

---

**Declaration:** We (the parties to this agreement) hereby declare that we have read and understand the Terms and Conditions governing the Transfer of Entitlements and we agree to be bound by them. We declare that the information given by us in this application is complete and accurate in all respects. We acknowledge that the Department reserves the right to reverse a transfer of entitlement if the information supplied is found to be false or inaccurate.

---

**DOCUMENTATION REQUIRED**

**Merger/Partnership**
- Completed application form (pages 1 & 3) together with a Certified Copy of a Partnership Agreement, (available on the Department’s website at [www.agriculture.gov.ie](http://www.agriculture.gov.ie)), signed by all parties involved and witnessed by a Solicitor, member of Teagasc or Agriculture Consultant.

**Milk Production Partnership (MPP)**
- Completed application form (pages 1 & 3) together with a Certified Copy of a Partnership Agreement, (available on the Department’s website at [www.agriculture.gov.ie](http://www.agriculture.gov.ie)), signed by all parties involved and witnessed by a Solicitor, member of Teagasc or Agriculture Consultant.
- Copy of First Certificate of Registration (issued by Teagasc).

**Scission**
- Completed application form (pages 1 & 3) together with a Dissolution of Partnership Agreement, (available on the Department’s website at [www.agriculture.gov.ie](http://www.agriculture.gov.ie)), which states the method of division. Such dissolutions must be witnessed by either a Solicitor, member of Teagasc or Agriculture Consultant.

**Change of Legal Entity**
- Completed application form (pages 1 & 3) together with a Copy of a Memorandum of Agreement and Articles of Association and a printout from the Company Registration Office which records the Director(s) and Secretary of the Company.
Change of Registration Details of Herd Number

This section of the form should only be used in situations where a change to the registration details of the herdnumber is required. For example where a husband, wife, son, daughter or any other member of the family is added to or removed from the Herd Number.

Registration details of entitlements must always reflect the name(s) of the registered herdowner(s) associated with the herdnumber.

Examples of Change of Registration details of Herd Number/Entitlements

The Single Payment Entitlements were established in the name of ‘John and Mary Murphy’. Mary Murphy has been removed from the herd number leaving John Murphy as the sole holder of the herd number. There was no transfer of land involved. As entitlements do not transfer automatically with the herd number, the Entitlements remain in the account of John and Mary Murphy but the Herdnumber is now in John Murphy’s name. It is necessary therefore to submit an application to change the registration details of the entitlements into John Murphy’s name. John and Mary Murphy must sign the application as transferor and John Murphy must sign the application as transferee.

The Single Payment Entitlements were established in the name of John Green. John’s wife, Patricia, has now been added to the herd number so that it is now in the names of ‘John and Patricia Green’. There was no transfer of land involved. As entitlements do not transfer automatically with the herd number, the Entitlements remain in the name of John Green. It is necessary therefore to submit an application to change the registration details of the entitlements into the names of ‘John and Patricia Green’. John Green must sign the application as transferor and John and Patricia Green must sign the application as transferees.

<table>
<thead>
<tr>
<th>Number of Entitlements Transferred</th>
<th>Net Unit Value per Entitlement (€)</th>
<th>Please indicate family relationship between the parties involved, e.g. husband &amp; wife</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td>€</td>
<td></td>
</tr>
<tr>
<td></td>
<td>€</td>
<td></td>
</tr>
<tr>
<td></td>
<td>€</td>
<td></td>
</tr>
</tbody>
</table>

Transferor Herd Number

Transferee Herd Number

Signature(s) of Transferor(s) of entitlements

(Signature of person(s) who held entitlements/herdnumber prior to change of registration)

(in applicant’s normal handwriting)

Signature(s) of Transferee(s) of entitlements

(Signature of person(s) who hold/will hold entitlements/herdnumber)

(in applicant’s normal handwriting)

Declaration: We (the parties to this agreement) hereby declare that we have read and understand the Terms and Conditions governing the Transfer of Entitlements and we agree to be bound by them. We declare that the information given by us in this application is complete and accurate in all respects. We acknowledge that the Department reserves the right to reverse a transfer of entitlement if the information supplied is found to be false or inaccurate.

This section of the form should not be used where the transferor is deceased. Such transfers must be processed via inheritance – See Page 2.
Notes on Completing the 2014 Transfer of Entitlements Form

1. Completed application forms and any supporting documentation must be submitted on or before the closing date of the 15th May 2014.

2. Changes in respect of acceptable proof of postage of the 2014 Transfer of Entitlements application form

If the application form is being posted to the Department, farmers are advised to obtain acceptable proof of postage, which can be used in the event of the application(s) not being received by the Department of Agriculture, Food and the Marine.

In 2014 the only acceptable proof of postage is as follows:
- Swift post receipt or
- Registered post receipt.

3. Where a herd-number is registered in two or more names, all persons must sign the application form. If the herd-number is registered to a Company, the application form must be signed by the Company Secretary.

4. Where entitlements are being transferred by inheritance, the Executor(s), Administrator(s) must sign on behalf of the deceased person. Where two or more persons fulfil this role, all parties must sign.

5. All signatures must be witnessed by a Solicitor, member of Teagasc or Agriculture Consultant. If the applicant is not known to the witness then the witness must request photographic proof of identification such as a Passport or Drivers Licence.

6. Entitlements may not be transferred by lease from the name of a deceased person. The rightful beneficiary should first inherit the entitlements and may then subsequently transfer them to a third party.

7. Entitlements may only be transferred to a person who holds a herd-number.

- A person to whom a herd-number is being transferred must be in possession of the herd-number on or before the 15th May 2014 OR have submitted their herdnumber application to their local District Veterinary Office (DVO) before the 15th May 2014. If you have applied for a herd-number but have not yet received it, you should proceed with submitting your Transfer of Entitlements application prior to the closing date and notify the Transfer section when the herd-number has been assigned.

- Where entitlements are being transferred by way of inheritance and the beneficiary is not the owner of a herd-number, he/she may obtain a temporary SPS Transfer Number by contacting Inheritance Enquiry Unit on 1890 252 238. This number can be used to inherit and subsequently transfer on the entitlements. Payment cannot issue to a person holding an SPS Transfer Number.

8. Failure to fully complete the application form and/or include supporting documentation (where applicable) will result in delay and could result in non-payment of your Single Payment.

9. The transferor and transferee will be notified in writing when the transfer has been processed.

10. Request for withdrawal will not be accepted unless authorised by the transferor and transferee. Such requests will not be considered after processing has been completed and parties notified.
1. Single payment entitlements may only be transferred to another farmer in the same Member State.

2. The transferor and transferee must apply to transfer entitlements by completing the Transfer of Entitlement application form.

3. All land declared including leased land must be available to the transferee on 31st May of the scheme year in question and must remain as eligible land for the full calendar year(s).

4. The lease/rent of a number of entitlements will only be permitted if accompanied by the lease/rent of an equal or greater number of nett hectares of eligible land. Leased/Rented entitlements will revert to the transferor following expiry of the lease/rental agreement.

5. The effective date of transfer of entitlements in all cases is the closing date. However, if the entire holding/ownership of a herdnumber is transferred between the date of application for the Single Payment Scheme and the 31st May 2014, the transferee must agree to succeed to the responsibilities of the transferor regarding compliance with the Terms and Conditions of the 2014 Single Payment Scheme by completing a Declaration of Undertaking Form (SPS/UND/2014) available on the Department’s website at www.agriculture.gov.ie. This form must be completed by both the Transferor and Transferee and must be accompanied by a Transfer of Entitlement form (SPS/TE2015). The transferee must fulfill the conditions for granting the aid and honour the undertakings given by the transferor and if otherwise in order, payment of 2014 Single payment will issue to the transferee. If the entire holding/ownership of the herdnumber changes after the 31st May 2014, the 2014 Single payment will issue to the Transferor.

6. EU regulations provide that any payment entitlements unduly allocated to a farmer may be recovered and allocated to the National Reserve. Where such payment entitlements have been transferred to another farmer the transferee must relinquish the unduly allocated entitlements to the National Reserve.
Impact of 2014 Transfers on the new 2015 Basic Payment Scheme

The 2014 scheme year is the last year in which the Single Payment Scheme will operate. All entitlements held under the Single Payment Scheme expire on 31 December 2014.

Who is Eligible under the New Scheme?

**Condition 1:** Persons who are eligible to receive a direct payment (before penalties) in 2013 (Single Payment Scheme, Grassland Sheep Scheme, Burren Life Scheme, Beef Data Scheme) have an automatic *allocation right* to receive new entitlements in 2015.

**Condition 2:** Farmers who *never* held entitlements under the Single Payment Scheme, either owned or leased, but who were actively farming in 2013 and can provide evidence of production, are eligible to receive an allocation of entitlements in 2015.

**Condition 3:** Farmers who were not covered under condition 1 & 2 above and who were not eligible to receive a direct payment in 2013, and consequently have no automatic ‘allocation right’ will be allocated entitlements provided that in the claim year 2013 they ‘were producing fruits or vegetables.’ *Note: A minimum area may be applied.*

How are Entitlements Calculated in 2015?

a) The *number* of entitlements that will be allocated to a farmer under the new Basic Payment Scheme will be based on the number of eligible hectares the farmer declares in 2013 and 2015, whichever is lower.

b) The *value* of entitlements that will be allocated to a farmer in 2015 will be based on a fixed percentage of the *total value of entitlements* owned by the farmer on the 15th May 2014. This value is inclusive of any entitlements permanently acquired under the 2014 scheme year. Farmers who are eligible to receive a 2014 Grassland Sheep payment will have a fixed percentage of that payment assimilated with the value of their entitlements.

Impact of 2014 Transfers

- If you do not have an *allocation right* for the new Scheme, entitlements which you obtain in 2014 can be used in 2014 but will not carry forward to the new Scheme in 2015.

- Persons who could qualify under condition 2 above but who obtain entitlements in 2014 will disqualify themselves from receiving new entitlements in 2015 under that condition.

- Persons who qualify under condition 3 above may obtain ownership of entitlements in 2014 and a fixed percentage value of such entitlements will be carried forward to the new Scheme in 2015.

- When calculating the value of new entitlements in 2015, where the lessor is active, the value of *leased* entitlements will be included in the value of entitlements to be allocated to the owner (lessor) of the entitlements, *not to the lessee.* The parties can enter into a PCC arrangement but only if (a) the lessor was active in 2013 and (b) the lessor and lessee were active in 2015.

- However where the lessor was not active in 2013, he/she does not hold an allocation right. The value of the leased entitlements will be lost to both the lessor and lessee. It is advisable therefore that persons who do not have an ‘allocation right’ should not lease out entitlements in 2014 as their value would be lost. Such entitlements should be transferred permanently to a person who holds an allocation right, ideally the existing lessee who is leasing the land.

Before entering into a transfer of entitlements in 2014 you should inform yourself of the impact of such a transfer on the establishment of entitlements under the new Scheme in 2015. For further information contact the 2015 Direct Payments Information Section at 0761 064438 or by email to CAPdirectpayments@agriculture.gov.ie
**CHECKLIST**

*Failure to fully complete application forms and to include supporting documentation (where applicable) will result in a delay in payment of your entitlements under the Single Payment Scheme.*

### INHERITANCE

*(In the case of inheritance under a Will, please note the entitlements are not connected to the land and form part of the residue of the estate unless otherwise specified in the Will)*.

<table>
<thead>
<tr>
<th>Please Tick</th>
<th>✓</th>
</tr>
</thead>
</table>

A. Where the Deceased Person made a Will

1. Are pages 1 and 2 of Transfer Form fully completed and signed by all parties? (The ‘Transferor Signature’ section of the form must be signed by the Executor(s) of the Will)
2. Have you enclosed a copy of Will and a copy of Grant of Probate?
3. If Probate has not issued, have you enclosed a completed *Transfer of Entitlements Indemnity Form* which has been witnessed by a solicitor? (available on the Department’s website at [www.agriculture.gov.ie](http://www.agriculture.gov.ie)).
4. Where relevant, have you enclosed a *Waiver form* signed by the person(s) legally entitled to inherit the residue/entitlements waiving the right to the entitlements in favour of the transferee? The waiver form must be witnessed by a solicitor. (available on the Department’s website at [www.agriculture.gov.ie](http://www.agriculture.gov.ie)).

B. Where the Deceased Person died Intestate (No Will)

1. Are pages 1 and 2 of Transfer Form fully completed and signed by all parties? (The ‘Transferor Signature’ section of the form must be signed by the Administrator(s) of the estate)
2. Have you enclosed a copy of Letters of Administration?
   OR
3. Where Letters of Administration have not issued, have you enclosed a *Transfer of Entitlements Indemnity Form* which has been completed and witnessed by a solicitor together with a letter from the solicitor administering the estate clearly identifying the next-of-kin of the deceased, who are the rightful beneficiaries? (available on the Department’s website at [www.agriculture.gov.ie](http://www.agriculture.gov.ie)).
4. Where relevant, have you enclosed a *Waiver form(s)* signed by the person(s) legally entitled to inherit the entitlements waiving the right to the entitlements in favour of the transferee? The waiver form(s) must be witnessed by a solicitor. (available on the Department’s website at [www.agriculture.gov.ie](http://www.agriculture.gov.ie)).

### GIFT / SALE

Are pages 1 and 2 of Transfer Form fully completed and signed by all parties?

Has page 2 been witnessed by either a Member of Teagasc, Agriculture Consultant or Solicitor.

### LEASE / RENTAL OF ENTITLEMENTS WITH LAND

All land declared including leased land must be available to the applicant on 31st May 2014 and must remain as eligible land for the full calendar year. Entitlements being transferred by lease must be accompanied by an equal or greater number of nett eligible hectares. This leased land must be declared as rented or leased on the lessee’s Single Payment Scheme application form.

Parcel ID’s entered on page 2 of the transfer form should reflect the current parcel ID number and not the previous/old parcel ID number where possible.

*Please Note: You CANNOT lease entitlements from a deceased person’s herd number. The rightful beneficiary must first inherit the deceased person’s entitlements and may then subsequently lease them to a third party.*

If the beneficiary does not have a herd number he/she may obtain an SPS Transfer number by contacting Transfer of Entitlements Section at 1890 200 560

Are pages 1 and 2 of Transfer Form fully completed and signed by all parties?

Has page 2 been witnessed by either a Member of Teagasc, Agriculture Consultant, or Solicitor.

Is the Lease of entitlements accompanied by an equal or greater Number of Nett hectares of land?

Will/Has the lessee declared the land as rented/leased on his 2014 Single Payment Scheme application?
### CHECKLIST CONTINUED

<table>
<thead>
<tr>
<th><strong>SCISSION – Division of Entitlements</strong></th>
<th></th>
</tr>
</thead>
<tbody>
<tr>
<td>Are pages 1 and 3 of Transfer Form fully completed and signed by all parties?</td>
<td></td>
</tr>
<tr>
<td>Have you enclosed a <em>Dissolution of Partnership</em>? (available on the Department’s website at <a href="http://www.agriculture.gov.ie">www.agriculture.gov.ie</a>) (division of partnership), which must be signed by both parties involved and witnessed by a member of Teagasc, Agriculture Consultant or Solicitor.</td>
<td></td>
</tr>
</tbody>
</table>

<table>
<thead>
<tr>
<th><strong>MERGER / FARM PARTNERSHIP / MILK PARTNERSHIP</strong></th>
<th></th>
</tr>
</thead>
<tbody>
<tr>
<td>Are pages 1 and 3 of Transfer Form fully completed and signed by all parties?</td>
<td></td>
</tr>
<tr>
<td>Have you enclosed a copy of <em>Partnership Agreement</em>? (witnessed by either a Member of Teagasc, Agriculture Consultant, or Solicitor. (available on the Department’s website at <a href="http://www.agriculture.gov.ie">www.agriculture.gov.ie</a>).</td>
<td></td>
</tr>
<tr>
<td>If a Milk Partnership, have you enclosed copy of First Compliance Cert, which is issued by Teagasc?</td>
<td></td>
</tr>
</tbody>
</table>

<table>
<thead>
<tr>
<th><strong>CHANGE OF LEGAL ENTITY</strong></th>
<th></th>
</tr>
</thead>
<tbody>
<tr>
<td><em>Change of Legal Entity</em> concerns farmers who change their legal status from a natural person to a legal person (Limited Company) or vice versa or where changes have occurred in the legal status of a legal person (Limited Company).</td>
<td></td>
</tr>
<tr>
<td>Are pages 1 and 3 of Transfer Form fully completed and signed by all parties?</td>
<td></td>
</tr>
<tr>
<td>Directors signing on behalf of Limited Company must be named in the Memorandum of Agreement and Articles of Association.</td>
<td></td>
</tr>
<tr>
<td>Have you enclosed a copy of Memorandum of Agreement/Articles of Association? (this must state that the company will continue to conduct the business of farming and state the name of the Director(s) / Majority Shareholders)</td>
<td></td>
</tr>
</tbody>
</table>

<table>
<thead>
<tr>
<th><strong>CHANGE OF REGISTRATION DETAILS</strong></th>
<th></th>
</tr>
</thead>
<tbody>
<tr>
<td>Are pages 1 and 4 of Transfer Form fully completed and signed by all parties?</td>
<td></td>
</tr>
<tr>
<td>Have you stated the relationship on page 4?</td>
<td></td>
</tr>
</tbody>
</table>

Please note that copies of Transfer of Entitlements Indemnity Form, Waiver, Standard Dissolution of Partnership Agreement and Partnership Agreement Form are available on our Department website @ [www.agriculture.gov.ie](http://www.agriculture.gov.ie)

**PLEASE NOTE THIS CHECKLIST IS FOR YOUR REFERENCE / CONVENIENCE ONLY AND DOES NOT FORM PART OF YOUR TRANSFER APPLICATION**