

Special provisions for qualifying farmers. FA94 Sch6; FA96 s135; FA97 s19 667.— (1) In this section, “qualifying farmer” means an individual who—

(a) in the year 1993-94 or any subsequent year of assessment first qualifies for grant aid under the Scheme of Installation Aid for Young Farmers operated by the Department of Agriculture and Food under Council Regulation (EEC) No. 797/85 of 12 March 19851 or that Regulation as may be revised from time to time, or

(b) (i) first becomes chargeable to income tax under Case I of Schedule D in respect of profits or gains from the trade of farming for the year 1993-94 or any subsequent year of assessment,

(ii) has not attained the age of 35 years at the commencement of the year of assessment referred to in subparagraph (i), and

(iii) at any time in the year of assessment so referred to—

(I) is the holder of a qualification set out in the Table to this section (in this subparagraph referred to as “the Table”) and, in the case of a qualification set out in subparagraph (c), (d), (e), (f) or (g) of paragraph 3, or in paragraph 4, of the Table, is also the holder of a certificate issued by Teagasc— The Agricultural and Food Development Authority (in this section referred to as “Teagasc”) certifying that such person has satisfactorily attended a course of training in farm management the aggregate duration of which exceeded 80 hours; but, where Teagasc certifies that any other qualification corresponds to a qualification set out in the Table, that other qualification shall for the purposes of this subsection be treated as if it were the corresponding qualification so set out,

(II) (A) has satisfactorily attended full-time a course at a third-level institution in any discipline for a period of not less than 2 years' duration, and

(B) is the holder of a certificate issued by Teagasc certifying satisfactory attendance at a course of training in either or both agriculture and horticulture the aggregate duration of which exceeded 180 hours,

or

(III) if born before the 1st day of January, 1968, is the holder of a certificate issued by Teagasc certifying that such person has satisfactorily attended a course of training in either or both agriculture and horticulture the aggregate duration of which exceeded 180 hours.

(2) In the case of a qualifying farmer—

(a) section 666 (1) shall apply as if “100 per cent” were substituted for “25 per cent”;

(b) paragraph (a) shall apply in computing a person's trading profits for an accounting period in the case of an individual who becomes a qualifying farmer—

(i) on or after the 6th day of April, 1993, and before the 6th day of April, 1995, for the year of assessment 1995-96 and for each of the 3 immediately succeeding years of assessment,

(ii) on or after the 6th day of April, 1995, and before the 6th day of April, 1997, for the year of assessment in which the individual becomes a qualifying farmer and for each of the 3 immediately succeeding years of assessment, or

(iii) on or after the 6th day of April, 1997, and before the 6th day of April, 1999, for the year of assessment in which the person becomes a qualifying farmer and for the immediately succeeding year of assessment.

TABLE

1. Qualifications awarded by Teagasc:

- (a) Certificate in Farming;
- (b) Diploma in Commercial Horticulture;
- (c) Diploma in Amenity Horticulture;
- (d) Diploma in Pig Production;
- (e) Diploma in Poultry Production.

2. Qualifications awarded by the Farm Apprenticeship Board:

- (a) Certificate in Farm Management;
- (b) Certificate in Farm Husbandry;
- (c) Trainee Farmer Certificate.

3. Qualifications awarded by a third-level institution:

(a) Degree in Agricultural Science awarded by the National University of Ireland through the National University of Ireland, Dublin;

(b) Degree in Horticultural Science awarded by the National University of Ireland through the National University of Ireland, Dublin;

(c) Degree in Veterinary Science awarded by the National University of Ireland through the National University of Ireland, Dublin;

(d) Degree in Rural Science awarded by the National University of Ireland through the National

University of Ireland, Cork or by the University of Limerick;

(e) Diploma in Rural Science awarded by the National University of Ireland through the National University of Ireland, Cork;

(f) Degree in Dairy Science awarded by the National University of Ireland through the National University of Ireland, Cork;

(g) Diploma in Dairy Science awarded by the National University of Ireland through the National University of Ireland, Cork.

4. Certificates awarded by the National Council for Educational Awards:

(a) National Certificate in Agricultural Science studied through Kildalton Agricultural College and Waterford Regional Technical College;

(b) National Certificate in Business Studies (Agribusiness) studied through the Franciscan Brothers Agricultural College, Mountbellew, and Galway Regional Technical College.

1O.J. No. L93 of 30.3.1985, p.6.