

# Application form and guidance notes for Farm Diversification Relief

Certain businesses set up on land or buildings which were for the qualifying period, but are no longer agricultural land or buildings may be entitled to 50% relief provided it is occupied by a qualifying person, is not used for the production of, or trade in, any agricultural product and the rateable value does not exceed £7,000. Farm Diversification Relief is subject to State Aid rules. (See guidance notes for details on qualifying period and qualifying person)

## **Section 1 – Applicant’s Details (see section 1 of guidance notes)**

Name of applicant

Applicant’s contact address

Applicant’s contact telephone number

## **Section 2 – Property Details (this is the property relief is being applied for – see section 2 of guidance notes)**

Property address

Account Id

Ratepayer Id

(These details can be obtained from the rate account for the property relief is being applied for. If you do not know these numbers please leave these questions blank.)

Who occupies the property?

What is their relationship to the person who occupied the property during the qualifying period?

## **Section 2 continued – Property Details**

To qualify for relief the land or buildings that the business occupy must have been used for agricultural purposes for at least 183 days (which do not need to have been consecutive) in the year up to 1 April 2007. This is known as the qualifying period. Please tell us what the land or buildings were used for during this period.

Who occupied the land or buildings during that time?

Please tell us about the new business that operates from the land or buildings, including the date the start date for diversification.

### Section 3 – State Aid (see section 3 of the guidance notes)

Please tell us of any De Minimis State Aid you have received or applied for during the current and previous two years. Please provide evidence of any aid received, for example, letter of award.

Date of application	Date assistance granted	Organisation (name of awarding body)	Nature of assistance (e.g. grant)	Value of assistance

Continue on a separate sheet if necessary.

### Section 4 – Declaration

1. The information I have given is true and complete. If I give any information which I know to be false, I may be prosecuted.
2. I understand that I must tell Rate Collection of any changes which might affect my entitlement to the relief.
3. I understand that I may have to pay back any overpayment of relief.

**Name (in block capitals)** \_\_\_\_\_

**Signature** \_\_\_\_\_

**Date** \_\_\_\_\_

#### Data Protection Act 1988

Please note that the information that you provide on this form will be used by Rate Collection for the processing of your application form Farm Diversification Relief. Occasionally this information may be passed to other organisations but only when we are required by law to do so or when the disclosure complies with the Data Protection Act 1988.

Rate Collection is under a duty to protect public funds and to this end may use the information provided on this form for the prevention of fraud. It may also share this information with other bodies administering public funds solely for this purpose

Please return this form to your Regional Rate Collection office. The address of each office can be found in the guidance notes

## Guidance notes

### General Information

Article 31 AA of the Rates (NI) Order 1977 as inserted by Article 24 of the Rates (Amendment) (Northern Ireland) Order 2006 sets out the qualifying conditions for Farm Diversification Relief. The relief is applicable to small new enterprises provided they meet the qualifying criteria.

Farm Diversification Relief is subject to the De Minimis rules under State Aid. State Aid relates to forms of assistance from a public body, which could have the potential to distort competition and affect trade between member states or the European Union.

In order to qualify for relief the property must consist wholly or mainly of land or buildings which were for the qualifying period but are no longer agricultural land or buildings, be occupied by a qualifying person, have a net annual value not exceeding £7,000 and not be used for the production of, or trade in, any agricultural products.

Article 31 AA also sets out the meaning of the qualifying conditions. These are:

- **Agricultural Land**  
This is agricultural land, agricultural buildings and livestock or poultry buildings.
- **Qualifying Period**  
The qualifying period is 183 days, which need not be consecutive, in the twelve months immediately preceding 1 April 2007.
- **Qualifying Person**  
A qualifying person means the occupier during the qualifying period or a member of his family
- **Agricultural Product**  
Agricultural products are defined in Annex 1 of the EEC Treaty. The Treaty can be accessed at the following link:  
[http://eur-lex.europa.eu/en/treaties/dat/12002E/htm/C\\_2002325EN.015701.html](http://eur-lex.europa.eu/en/treaties/dat/12002E/htm/C_2002325EN.015701.html)

You should continue to pay your rate account while your application is being considered. This will enable you to reduce the amount owing if your application for relief is refused. If your application is approved any monies already paid will be refunded, as appropriate.

### **Section 1 – Applicant’s details**

This section should be completed by the applicant and they should provide their contact address and telephone number.

### **Section 2 – Business details**

We need to know some information about the land or buildings that are being used. Please tell us the property address, who occupies it, what it was used for during the qualifying period what the current occupiers relationship is to the person who occupied it during the qualifying period and what the property is being used for now.

### **Section 3 – State aid**

As Farm Diversification Relief is considered to be De Minimis State Aid we need to know if the business has applied for or been awarded any State Aid during the current and previous two financial years.

Please tell us if you have been awarded any State Aid during the current year and previous two financial years.

### **Section 4 - Declaration**

Please sign and date the application form to show that you understand and agree to the three statements listed in the declaration.

You must tell us if there is a change in occupancy in the property or if the business changes any of its operations.

Please return the completed application form to the CR Section in your local Rate Collection Regional Office.

### **Regional Office Addresses**

CR Section  
Rate Collection  
Academy House  
121A Broughshane Street  
Ballymena  
BT43 6HY

CR Section  
Rate Collection  
Londonderry House  
21-27 Chichester Street  
Belfast  
BT1 4JJ

CR Section  
Rate Collection  
16 West Street  
Portadown  
BT62 3PD

CR Section  
Rate Collection  
40 Foyle Street  
Derry  
BT48 6AT

CR Section  
Rate Collection  
Boaz House  
15 Scarffe's Entry  
Omagh  
BT78 1JE