

## Stamp Duties Consolidation Act 1999

### Part 7: Section 81AA - Transfers of land to young trained farmers

This document should be read in conjunction with section 81AA SDCA 1999.

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## 1 Introduction

Section 81AA of the Stamp Duties Consolidation Act (SDCA) 1999 provides for relief from Stamp Duty on the transfer of an interest in agricultural land to certain farmers who are under 35 years of age and hold a relevant agricultural qualification (known as **young trained farmers**). It applies to deeds<sup>1</sup> transferring land which are executed on or after 2 April 2007 and on or before **31 December 2025**.

The relief has existed in varying forms for a number of years. Most recently, section 81AA took over from section 81A which had taken over from section 81. Part of the transition from one section to another involved, inter alia, the inclusion of new agricultural qualifications and arrangements that enable qualifications held on the previously applicable date to be treated as qualifications held for the purposes of the succeeding relief. A summary of the conditions applicable to transfers at specified times from 2007 is included in [Appendix 1](#).

The relief constitutes an EU State aid and, as such, must comply with EU State aid rules. The relevant rules are contained in [Commission Regulation \(EU\) No 2022/2742](#) - in particular, Chapter III, Section 1 (Article 18) dealing with “Start-up aid for young farmers and start-up aid for agricultural activities”.<sup>2</sup> This Regulation is known as the Agricultural Block Exemption Regulation (ABER). As a result, a ‘block exemption’ from the requirement to apply for specific State aid approval is available. However, this is dependent on the details of a particular State aid scheme being notified to the EU Commission<sup>3</sup> and on the scheme meeting the requirements set out in the ABER. While a Member State self-assesses that a scheme meets the relevant requirements, the EU Commission can carry out subsequent compliance checks to verify such an assessment.

The aggregate amount of relief granted to a person under:

- section 81AA SDCA 1999,
- section 667B of the Taxes Consolidation Act (TCA) 1997 (stock relief), and
- section 667D TCA 1997 (relief for succession farm partnerships)

may not exceed **€100,000** (section 81AA(7A)).<sup>4</sup>

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<sup>1</sup> For stamp duty purposes “deed” is the same as “instrument”. Instrument is defined in section 1 SDCA 1999 as including every written document.

<sup>2</sup> Article 18 of Commission Regulation (EU) No. 2022/2472 (adopted 14 December 2022) declaring certain categories of aid in the agricultural and forestry sectors and in rural areas compatible with the internal market in application of Articles 107 and 108 of the Treaty on the Functioning of the European Union. Details available [here](#).

<sup>3</sup> This notification is done by the Department of Agriculture, Food and the Marine (DAFM).

<sup>4</sup> Further information on sections 667B and 667D TCA 1997 is available in Tax and Duty Manuals [Part 23-02-01](#) and [Part 23-02-11](#) respectively.

The limit of €100,000 applies to deeds of transfer which are executed on or after **18 December 2023**, which was the date Finance (No. 2) Act 2023 was signed into law. . Prior to that date, the aggregate amount of relief that could be granted under the above-mentioned provisions was **€70,000**.

In addition, relief granted under these sections are subject to certain EU transparency requirements (see [section 3.1](#) below).

In this manual:

- Stamp Duty relief under section 81AA is referred to as “young trained farmer relief”;
- the reliefs under sections 667B and 667D TCA 1997 are referred to as “the income tax reliefs”;
- the combination of young trained farmer relief and the income tax reliefs is referred to as “the ABER reliefs”; and
- the young trained farmer to whom land is transferred is referred to as “the transferee”.

## 2 Qualifying conditions

Certain conditions relating to the type of land, its transfer and subsequent use and the transferee’s age and agricultural qualifications must be met in order for young trained farmer relief to apply. In addition, certain EU State aid conditions must be met. For example, if the instrument is executed on or after 25 December 2017, a business plan must be furnished to Teagasc before the instrument is executed (see [section 2.3.4](#) below). For other EU State aid conditions, see [section 3 below](#).

### 2.1 Qualifying land

Only agricultural land can qualify for young trained farmer relief. However, agricultural land will include farmhouses and buildings on the land where they are considered of a character appropriate to the land. For example, a large house used as a guesthouse would not be regarded as of a character appropriate to the land.

For the purposes of young trained farmer relief, land occupied by, or suitable for occupation as, woodlands on a commercial basis is **not** agricultural land.

### 2.2 Transfers of land

The transfer of land may be by way of a sale or a gift. Transfers by way of a lease do not qualify for young trained farmer relief.<sup>5</sup> Transfers must not be effected in a way that allows the interest in the land to revert back to the transferor by the exercise of a power in this regard (power of revocation). However, a transferor may retain certain rights such as a right of residence, support and maintenance.

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<sup>5</sup> Relief for leases of agricultural land is possible under section 81D SDCA 1999.

As a general rule, the relief applies only where the land is transferred to a young trained farmer. However, section 81AA(9) provides that the relief can apply where the land is conveyed or transferred into joint ownership (whether as tenants in common or as joint tenants) and

- all of the joint owners are young trained farmers; **or**
- one of the joint owners is a young trained farmer and the other joint owner is his or her spouse or civil partner.

## 2.3 Qualifying 'farmer'

There are three aspects to being a qualifying 'farmer': age, agricultural qualifications and use of the land.

### 2.3.1 Age

The transferee must be under 35 years of age on the date of execution of the deed of transfer of the land.

### 2.3.2 Agricultural qualifications

When the deed transferring the land is executed, the transferee must, as a general rule, hold a **trained farmer qualification**, as defined in section 654A TCA 1997.<sup>6</sup>

A **trained farmer qualification** is:

- any qualification that is listed in the table to section 654A TCA 1997; and
- any additional qualification which Teagasc certifies as being equivalent to a qualification that is listed in the table and as being deemed by the Qualifications and Quality Assurance Authority of Ireland to be at least at a level equivalent to that qualification.

In accordance with section 654A TCA 1997, Teagasc are responsible for publishing the list of all trained farmer qualifications and for keeping it up-to-date.<sup>7</sup> The up-to-date list can be accessed through the information page on the Teagasc [website](#).

In addition to the trained farmer qualifications, Teagasc approves courses of training for individuals with learning difficulties. In this regard, a letter from Teagasc confirming satisfactory attendance at such a course is accepted as an alternative qualification to a trained farmer qualification.

While not common, it can happen that transferees who acquire land may have an agricultural qualification that precedes the current qualifications. These qualifications are listed in Schedule 2A SDCA 1999. Some of these qualifications are still relevant and are also trained farmer qualifications.

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<sup>6</sup> Further information on section 654A TCA 1997 is available in [Part 23 TCA Notes for Guidance](#).

<sup>7</sup> Previous qualifications were listed in Schedule 2 (section 81) and Schedule 2A (section 81A).

Others, while still relevant, also require an additional certificate certifying satisfactory completion of a course approved by Teagasc that was either of 80 hours or 180 hours duration.<sup>8</sup>

Application forms for letters of equivalence are available from local Teagasc offices and agricultural colleges. The completed forms (and any enquiries) must be sent to Carmel Finlay, Teagasc, Grange, Dunsany, Co. Meath, C15 PW93 or to [carmel.finlay@teagasc.ie](mailto:carmel.finlay@teagasc.ie).

A transferee who obtains a trained farmer qualification within the period of **three years** from the date on which the deed transferring the land is executed will be entitled to claim a refund of the Stamp Duty paid provided all the other conditions are met (see [section 4.1](#) below). The date a person becomes the holder of a qualification is the date of the award of the qualification.

Prior to 15 May 2023, the transferee had four years within which to obtain a trained farmer qualification from the date the deed transferring the land was executed. This was amended to three years in Finance Act 2023 to comply with EU State aid rules.

The revised three-year time limit applies to transfers executed on or after 15 May 2023. For example, where a transfer of land is executed on 30 January 2023, the person may qualify for relief if they become the holder of a trained farmer qualification up until 29 January 2027. If a transfer takes place on 30 May 2023, the person may qualify for relief if they become the holder of a trained farmer qualification up until 29 May 2026.

### 2.3.3 Use of the land

A transferee must intend to:

- spend at least 50% of his or her normal working time farming the transferred land; **and**
- retain ownership of that land,

for a period of at least **5 years** from either:

- the date of execution of the deed of transfer; **or**
- the date the claim for repayment is made to Revenue.<sup>9</sup>

The relief will be clawed back where either of these conditions is not met (see [section 5](#) below).

For the purposes of young trained farmer relief, “farming” includes producing crops and raising livestock such as cattle or sheep but does not include the breeding of horses.

With a self-assessment basis of taxation, it is for individual transferees to satisfy themselves when claiming young trained farmer relief that they meet the conditions

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<sup>8</sup> Further information is available in [Appendix 2](#).

<sup>9</sup> These conditions are referred to in subsections (8) and (11).

relating to the number of hours spent farming. This will depend on the facts and circumstances of each individual case. Should Revenue carry out a follow-up compliance intervention in relation to a claim for relief, it will consider all relevant information (including farming records) when deciding on whether relief was correctly claimed.

#### 2.3.4 Business plan

The young trained farmer must submit a farm business plan to Teagasc before the execution of the deed transferring the land. Where the relevant agricultural qualification (see [section 2.3.2](#) above) is acquired after the date of execution of the deed of transfer, the business plan must be submitted before a refund is claimed. This requirement applies to all conveyances or transfers executed on or after 25 December 2017.

Teagasc has published a template (My Farm, My Plan – Planning for My Future)<sup>10</sup> to assist young trained farmers to prepare a business plan. When submitting the business plan to Teagasc, the young trained farmer is required to declare that he or she is responsible for the content and implementation of the business plan. A certificate issued by Teagasc then confirms that the applicant has satisfactorily completed a business plan that has been validated by Teagasc (“Teagasc certificate”). This certificate can be accepted by Revenue as evidence of compliance with the requirement to submit a business plan.

A business plan should be implemented within the period of nine months after the Stamp Duty return claiming the relief has been filed, or after the refund has been claimed, whichever situation applies.

### 3 Additional requirements in ABER

Some of the qualifying conditions as set out in the ABER for the Stamp Duty relief are also included in section 81AA. The following conditions have already been discussed:

- involvement in primary agricultural production (see section 2.1 above);
- the age of the farmer (see section 2.3.1 above);
- adequate educational skills and competencies (see section 2.3.2 above);
- active farmer and use of land (see section 2.3.3 above); and
- submission of a business plan to the competent authority (see section 2.3.4 above).

However, there are other conditions contained in the ABER which must also be satisfied.

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<sup>10</sup> Available to download from [www.teagasc.ie](http://www.teagasc.ie) or get from a local Teagasc office.

### 3.1 Size of farming enterprise

The ABER restricts tax relief to micro and small enterprises, as defined in Annex 1 of the Regulations in terms of employee numbers and annual turnover. These size enterprises must have fewer than 10 or 50 employees, respectively, and an annual turnover and/or balance sheet total that does not exceed €2m or €10m, respectively.

### 3.2 Ceiling on amount of relief (State aid) granted

A limit of **€100,000** applies to the aggregate amount of relief (State aid) that may be granted to a person under the three ABER schemes:

- section 81AA SDCA 1999;
- section 667B TCA 1997 (stock relief); and
- section 667D TCA 1997 (succession farm partnerships).

See section [3.2.2 below](#) in relation to the interaction of consanguinity relief and young trained farmer relief and the calculation of the amount of young trained farmer relief State aid. **Consanguinity relief does not have to be aggregated with the three ABER reliefs and is not relevant in the context of the €100,000 limit.**

Where the €100,000 limit is exceeded, the restriction on relief is to be applied on a self-assessment basis as part of the filing of a tax return (whether Stamp Duty or Income Tax) to whichever of the reliefs brings the aggregate of young trained farmer relief and income tax relief above the limit.

The limit of €100,000 applies to deeds of transfer which are executed on or after the date Finance (No. 2) Act 2023 was signed into law, which was **18 December 2023**. Prior to that date, the aggregate amount of relief that could be granted under the above-mentioned provisions was **€70,000**.

The €70,000 limit applied to claims for relief made in relation to Stamp Duty (young trained farmer relief) for transfers of land executed on or after 1 January 2019, and for the year of assessment 2019 and subsequent years of assessment for stock relief and succession farm partnership relief. However, anyone submitting a Stamp Duty return in relation to a transfer executed on or after 1 January 2019, or income tax returns for the 2019 year of assessment onwards, must have regard to the amount of relief already claimed since 1 July 2014 which is the date the ABER came into effect. Any such relief must be aggregated with any later relief claimed.

#### 3.2.1 Calculating the amount of State aid

In the case of young trained farmer relief, the amount of State aid is the amount of Stamp Duty that would be payable if the relief did not apply. This would be 7.5% (Stamp Duty rate that applies to instruments executed on or after 8 October 2019) of the consideration for, or the value of (in the case of a gift), the land transferred. However, this amount would be reduced where the transfer also qualifies for consanguinity relief (see section [3.3.2 below](#) in relation to the availability of consanguinity relief and its interaction with young trained farmer relief).

In relation to stock relief, the amount of State aid is the reduction in income tax payable as a result of the allowable expense deduction. In relation to a succession farm partnership, the amount of State aid is the tax credit allowed.

Where there are two or more purchasers or transferees in relation to a single holding of land, the calculation of the amount of State aid depends on their particular circumstances.

The Stamp Duty relief is available where **all** of them are young trained farmers. The availability of consanguinity relief depends on the relationship of each of them to the seller/transferor of the land. Their allowable State aid amount is calculated by reference to the share of the holding acquired by each of them; i.e. a 50% share in a holding by two young trained farmers results in the Stamp Duty relieved being divided between them in the same 50% proportion.

A young trained farmer and his or her spouse or civil partner acquiring land as joint owners may qualify for Stamp Duty relief without the spouse or civil partner also being a young trained farmer. Where this happens, the Stamp Duty relieved is applied to the transaction a whole. However, the beneficiary of the State aid will be the young trained farmer. The amount of the State aid granted will be calculated by reference to the total amount of young trained farmer relief applied to the transaction.

### 3.2.2 Consanguinity relief

Consanguinity relief is the relief that applies in relation to transfers of farmland between certain related persons whereby the applicable rate of Stamp Duty is reduced from 7.5% to 1%. The consanguinity relief provisions are set out in Schedule 1 (paragraph 5) to the SDCA 1999.

In order to qualify for the relief, the transferee must farm the land for a period of at least 6 years following the date of the conveyance or transfer of the land or lease it for a period of at least 6 years to someone who farms the land. The person farming the land must do so on a commercial basis and with a view to making profits for at least half of the person's normal working time **or** be the holder (or become the holder within four years) of one of the young trained farmer relevant agricultural qualifications. The 67 years upper limit on the age of the transferor of the land was removed by Finance Act 2017 (section 60) with effect from 25 December 2017.

Further details on the qualifying conditions and a list of the related persons who can avail of the relief are set out in the [Schedule 1: Stamp Duty on Instruments Tax and Duty Manual](#).

**For the purpose of calculating the allowable relief amount in relation to the €100,000 limit, consanguinity relief is applied before young trained farmer relief and this reduces the amount of relief granted.**

An important difference between the operation of consanguinity relief and young trained farmer relief is that consanguinity relief does not apply to a farmhouse situated on the land being transferred. Consanguinity relief applies to **non-residential** property that is suitable for farming and farm buildings of a character appropriate to the farmland.

However, as the 1% residential rate that applies to a farmhouse is currently the same as the consanguinity relief rate there is no practical effect on the amount of Stamp Duty involved.

### 3.2.3 Examples relating to consanguinity relief and young trained farmer relief

#### 1. Interaction of consanguinity and young trained farmer reliefs

A young trained farmer receives a gift of farmland from his father in January 2024 which, for Stamp Duty purposes, is valued at €1m. Both consanguinity relief and young trained farmer relief apply. Applying consanguinity relief gives a Stamp Duty liability of €10,000 (€1m @ 1%). Young trained farmer relief then reduces the Stamp Duty liability from €10,000 to nil. €10,000 is the amount of EU State aid granted. Without consanguinity relief, the amount relieved/State aid would be €75,000.

#### 2. Land with farmhouse

A young trained farmer receives a gift of the family farm from his parents, including the farmhouse, worth €1.5 million. The deed of transfer is executed on 1 May 2024. The farmhouse is valued at €200,000 and the land is valued at €1.3 million.

The farmhouse is not eligible for consanguinity relief. Applying this relief to the farmland gives a Stamp Duty liability of €13,000 (1% rate). As Stamp Duty of 1% applies to residential property<sup>11</sup>, the farmhouse is subject to duty of €2,000. As young trained farmer relief applies to both farmhouse and land, €15,000 (€13,000 + €2,000) is the amount of young trained farmer relief.

### 3.2.4 Examples of operation of €100,000 limit

The following examples illustrate the operation of the €100,000 limit. Unless stated otherwise in the example, the transferee is not eligible for consanguinity relief.

#### 1. Single transferee with no prior claims and limit exceeded

A young trained farmer buys a farm for €3 million. The deed of transfer is executed on 2 January 2024. In the absence of any relief the amount of Stamp Duty due at 7.5% would be €225,000. The transferee claims young trained farmer relief. The maximum amount of relief that can be claimed is €100,000 as no ABER relief has been claimed previously. The balance of the Stamp Duty liability of €125,000 must be paid. No further ABER relief may be claimed.

#### 2. Single transferee with no prior claims and consanguinity relief

A young trained farmer receives a gift of the family farm worth €1.3m from his parents. The deed of transfer is executed on 5 January 2024. The Stamp Duty liability would be €97,500 (7.5% rate) in the absence of any reliefs. Because consanguinity relief is claimed, the Stamp Duty payable is reduced to €13,000 (1% rate).

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<sup>11</sup> The 1% rate applies to residential properties valued at up to €1m. A rate of 2% applies to the value that exceeds €1m.

However, as young trained farmer relief also applies no Stamp Duty is actually payable and €13,000 is the amount of relief granted. The amount of ABER relief still available to this young trained farmer following the transfer is €87,000 (€100,000 less €13,000).

### **3. Single transferee with pre-18 December 2023 purchase that exceeded €70,000 limit**

In December 2022, a young trained farmer was granted full relief from Stamp Duty in the amount of €25,000 on the transfer of farmland.

In September 2023, he purchased a second plot of farmland. The land was valued at €1 million and Stamp Duty of €75,000 (€1,000,000 @ 7.5%) was due. A claim for young trained farmer relief was made in respect of the transfer. Because relief had previously been granted in respect of €25,000 in 2022, the additional relief available was capped at €45,000. As the €70,000 threshold had been reached, Stamp Duty of €30,000 was payable by the farmer.

On 18 January 2024, he purchases a third plot of farmland for €120,000. Stamp Duty payable is €9,000 (€120,000 @ 7.5%). Young trained farmer relief can be claimed in respect of this transfer as the threshold increased to €100,000 on 18 December 2023 and therefore the young trained farmer could avail of the increase up to €30,000 (€100,000 - €70,000 previously claimed). The young trained farmer has €21,000 available to be relieved until he reaches the €100,000 threshold.

### **4. More than one transferee**

Two young trained farmers A and B buy a farm as tenants-in-common; A has a 60% interest and B a 40% interest. The deed of transfer is executed on 20 December 2023. The amount of Stamp Duty due is €60,000. They both qualify for young trained farmer relief and no Stamp Duty is payable. The amount of State aid is €60,000, with €36,000 apportioned to A and €24,000 to B. This means that, for the purposes of the €100,000 limit on State aid, A can claim a further €64,000 ABER relief and B can claim a further €76,000 ABER relief.

If the farm had been purchased by A and B as joint tenants instead of as tenants-in-common, each of them would have used up €30,000 of their allowable €100,000 State aid amount. If a third joint tenant had been involved in the purchase, each of them would have used up €20,000 of their allowable €100,000 State aid amount.

### **5. Two transferees, one with prior claim who exceeds limit**

A young trained farmer X purchases farmland in her sole name. The deed of transfer is executed on 2 January 2019. She claims young trained farmer relief of €70,000. As the amount of State aid granted is €70,000, she has reached the threshold for relief under the 2014 ABER.

On 19 December 2023 she and her partner Y, who is also a young trained farmer, purchase 80 hectares of farmland as joint tenants and the Stamp Duty is €90,000. As this is Y's first claim for an ABER relief, he can claim his full €45,000 young trained farmer relief. However, as X has already used up €70,000 of her €100,000 allowable State aid amount, she can now claim a further €30,000 in young trained farmer relief as the threshold was increased to €100,000 on 18 December 2023.

The net result is that €15,000 Stamp Duty is payable on the deed of transfer (i.e. €90,000 less X's €30,000 relief and Y's €45,000 relief).

#### **6. Purchase with non-farmer spouse**

A young trained farmer and his wife (who is not a farmer) purchase a farm as joint owners for €800,000 and young trained farmer relief of €60,000 (€800,000 at 7.5%) is applied to the transaction. The husband is therefore granted €60,000 in State aid which means that young trained farmer relief of up to €40,000 can be claimed on any further acquisitions of land by him without exceeding the €100,000 ceiling (assuming no income tax relief claimed).

#### **7. Acquisition by two young trained farmers with one exceeding €100,000 limit**

Two young trained farmer brothers A and B are jointly gifted the family farm valued at €3m incurring a Stamp Duty liability of €30,000 having claimed consanguinity relief. The amount of young trained farmer relief claimed is €30,000 (€15,000 each).

A subsequently purchased land for €1.2m from an uncle. He claimed consanguinity relief which reduced his Stamp Duty liability to €12,000 (€1.2m @ 1%). He also claimed young trained farmer relief which further reduced his Stamp Duty liability to nil. This brings his aggregate State aid to €27,000 (€15,000 + €12,000) which is below the €100,000 limit.

B subsequently purchased land for €1.2m from an unrelated party. As consanguinity relief did not apply, his Stamp Duty liability is €90,000 (7.5% rate). Having already claimed €15,000 young trained farmer relief, he can claim up to €85,000 more in this relief leaving him with a Stamp Duty liability of €5,000 and unable to claim any further ABER relief.

#### **8. Income tax relief followed by young trained farmer relief without exceeding €100,000 limit**

A young trained farmer entered into a succession farm partnership with his mother for a 3-year period commencing with the year of assessment 2017. He claimed the maximum allowable succession farm partnership tax credit of €2,500 for 2017. He claimed this tax credit for the year 2018 when he filed his return in October 2019. His mother plans to transfer the farm to him in September 2020. Assuming a value of €5m at this time, the Stamp Duty liability would be €50,000 (1% rate) with consanguinity relief. At this stage the aggregate State aid granted would be €55,000 (€2,500 + €2,500 + €50,000). He can continue claiming the farm succession partnership tax credit until the €100,000 limit is reached.

## 4 Claiming young trained farmer relief

Sections 81, 81A and 81AA (young trained farmer relief) were amended on a number of occasions following their enactment. Eligibility for this relief is determined by the provisions that applied when the deed of transfer was executed.

For deeds of transfer executed on or after 7 July 2012, young trained farmer relief is claimed on a self-assessment basis where the qualifying conditions for the relief are satisfied. The claim is made on a Stamp Duty return that must be filed through Revenue's online system (ROS) in respect of the deed of transfer.

The Stamp Duty return on ROS has been adapted to cater for a situation where full young trained farmer relief is no longer available where the €100,000 State aid limit has been reached. Assistance on how to complete a return and claim young trained farmer relief having regard to the €100,000 State aid limit is available at this [link](#). Where the land includes a farmhouse (which must be of a character appropriate to the land), the return should identify the property as 'mixed use' (i.e. residential and non-residential). Young trained farmer relief may be claimed for both the land and the farmhouse (see [section 2.1](#) above).

While supporting documentation (such as a certified copy of the deed of transfer, birth certificate, agricultural qualification, Teagasc certificate, farm records) in relation to the claim is not required to be included with the return, it should be retained for six years from the later of the date of the Stamp Duty return or the amended Stamp Duty return or the date the Stamp Duty was paid as it may be requested by Revenue in the event of a follow-up compliance check.

### 4.1 Claiming a refund

A transferee may be entitled to claim a refund of Stamp Duty already paid where he or she has failed to claim young trained farmer relief when making the return. Such a claim must be made in accordance with section 159A SDCA 1999 which applies a four-year time limit from the date on which the deed of transfer was stamped. Revenue is statutorily prohibited from making a refund where a claim is made outside of this four-year period.<sup>12</sup>

A transferee may also be entitled to claim a refund of Stamp Duty already paid where he or she did not hold the relevant agricultural qualification on the date on which the deed of transfer was executed but obtains the qualification within three years of this date ([see 2.3.2 above](#)). Such a claim must be made within four years of the date on which the qualification was obtained.<sup>13</sup>

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<sup>12</sup> Section 159A(1) SDCA 1999.

<sup>13</sup> Section 159A(1) SDCA 1999.

### Example

- Date deed of transfer executed - 12 March 2017
- Date transferee becomes the holder of the qualification - 28 February 2020
- Date valid claim for refund must be with Revenue - 27 February 2024

The return must be amended on ROS and young trained farmer relief claimed on the return. Information on how to amend a return is contained at this [link](#). A written claim for the refund must then be submitted to Revenue. The claim must set out the basis for the refund, include a certified copy of the deed of transfer, copy of the birth certificate, agricultural qualification, Teagasc certificate and a declaration that the transferee intends to spend at least 50% of his or her normal working time farming the transferred land and retain ownership of that land for a period of at least 5 years from the date of claim. The Document ID that is on the return must also be included.

Refund claims should be sent to:

National Stamp Duty Office,  
14/15 Upper O'Connell Street,  
Dublin 1,  
D01 YT32.

## 5 Clawback of young trained farmer relief

Subsections (12) and (13A) of section 81AA provide for young trained farmer relief to be **clawed back** in certain circumstances. For the purposes of these provisions, the term **relevant period** refers to the 5-year period commencing on:

- the date of execution of the deed of transfer; **or**
- the date the claim for repayment is made to Revenue.

For detailed information on how to return the relief and pay the associated interest to Revenue please see the [guide](#) on how to declare and pay a clawback.

Young trained farmer relief that is clawed back and taken into account for the purposes of the €100,000 limit on allowable State aid becomes available again for further ABER relief where the €100,000 limit has not otherwise been exceeded.

### 5.1 Clawback in relation to ownership requirement

Subsection (12) provides that the relief will be clawed back where the land, or part of the land, is disposed of within the relevant period and is not replaced by other land within 12 months of the date of disposal.

In the case of a compulsory purchase order (CPO), the 12-month period starts on the date of the CPO.

In the case of a partial disposal of the land, a corresponding proportion of the relief is to be clawed back.

Subsection (13) provides that a clawback does not arise where one joint owner disposes of his or her interest in the land to another joint owner or where a young trained farmer creates a joint tenancy with his or her spouse or civil partner.

In the case of jointly owned land, each owner is jointly and severally liable for payment of the clawback amount.

In the event of a clawback under subsection (12), interest at the daily rate of 0.0219% is payable from the date of the clawback event, such as the disposal of the land, to the date the clawback amount is paid to Revenue.

#### 5.1.1 Calculation of clawback where the land is disposed

The clawback amount in the case of a **disposal** is calculated using the following formula:

$$\frac{S \times N}{V}$$

where –

- **S** is the amount of Stamp Duty that would have been charged in the absence of young trained farmer relief;
- **N** is the amount of the proceeds from the disposal, or part disposal, of the land that is not used to acquire other land;
- **V** is the market value of the entirety of the land, in respect of which young trained farmer relief applied, immediately before the disposal or part disposal.

Subsection (12)(c) provides that where land is disposed of by way of a voluntary disposition inter vivos (such as a gift), the market value of the land disposed of, at the date of the disposal, is deemed to be the proceeds from the disposal. Where property is received in exchange for a disposal of land, the market value of such property, at the date of the disposal, is deemed to be proceeds from such disposal. In a case where that property is land or includes land, the market value of that land, at the date of the disposal, is deemed to have been invested in acquiring other land.

Subsection (12)(d) provides that where there are several part disposals of land, the aggregate of any clawback amounts cannot exceed the Stamp Duty that would have been charged in the absence of young trained farmer relief.

Examples to illustrate the operation of the clawback in relation to ownership of land are set out below.

#### 1. Disposal of land within relevant period

A young trained farmer buys 20 hectares of farmland for €500,000 in January 2020. Stamp Duty of €37,500 (€500,000 @ 7.5%) would have been chargeable on the purchase in the absence of young trained farmer relief. In July 2022, the full 20 hectares are sold for the current market value of €550,000. The proceeds are not used to acquire other land within the following year.

The clawback is calculated as follows:

$$\begin{aligned} & \text{€37,500 (Stamp Duty) X €550,000 (proceeds) } \div \text{€550,000 (market value) =} \\ & \text{€37,500 (clawback)} \end{aligned}$$

If, instead of €550,000, the market value of the land immediately before the disposal is €530,000, the clawback amount would be calculated as follows:

$$\begin{aligned} & \text{€37,500 (Stamp Duty) X €550,000 (proceeds) } \div \text{€530,000 (market value) =} \\ & \text{€38,915 (clawback)} \end{aligned}$$

However, the clawback amount is reduced from €38,915 to €37,500 because it is capped at the amount of the Stamp Duty actually relieved.

## 2. Disposal of land by way of gift, within relevant period

Ciarán buys 10 hectares of farmland for €500,000 in January 2021. Stamp Duty of €37,500 (€500,000 @ 7.5%) would have been chargeable on the purchase in the absence of young trained farmer relief.

In July 2023, Ciarán decided to sell 5 hectares (half of the farmland) to his brother Eamon and has the land valued in advance of the transfer. The market value of the land is now €600,000, which means that the 5 hectares being transferred to Eamon are now worth €300,000. Ultimately, Eamon purchases the land for €250,000 as Ciarán is happy to sell the land to his brother for €50,000 below market value.

Where land is disposed of at below market value, subsection (12)(c) provides that the market value of the land disposed of is deemed to be the proceeds from the disposal.

The clawback is calculated as follows:

$$\begin{aligned} & \text{€37,500 (Stamp Duty) X €300,000 (deemed proceeds) } \div \text{€600,000 (market} \\ & \text{value) = €18,750 (clawback)} \end{aligned}$$

## 3. Part disposal of land within relevant period

A young trained farmer buys 20 hectares of farmland for €500,000 in December 2022. Stamp Duty of €37,500 (€500,000 @ 7.5%) would have been chargeable on the purchase in the absence of young trained farmer relief. In July 2018, 10 hectares are sold for €210,000 when the market value of the full 20 hectares is €510,000. The proceeds are not used to acquire other land within the following year. The clawback is calculated as follows:

$$\text{€37,500 (Stamp Duty) X €210,000 (proceeds) } \div \text{€510,000 = €15,411}$$

The remaining 10 hectares are sold in August 2023 for €300,000 when the market value of the full 20 hectares is €520,000. The clawback is calculated as follows:

$$\text{€37,500 (Stamp Duty) X €300,000 (proceeds) } \div \text{€520,000 = €21,635}$$

There is no need to restrict this second clawback amount as both clawback amounts (€15,411+ €21,635) are less than the amount of Stamp Duty of €37,500 actually relieved.

#### 4. Acquisition of replacement land

A young trained farmer buys 20 hectares of farmland for €500,000 in December 2021. Stamp Duty of €37,500 (€500,000 @ 7.5%) would have been chargeable on the purchase in the absence of young trained farmer relief. In July 2022, the full 20 hectares is sold for its market value of €550,000. The farmer buys 18 hectares of farmland for €560,000 in May 2023. As the full proceeds from the disposal have been used to acquire other land, the clawback of €37,500 that would otherwise have applied is avoided (see calculation in example 1 above).

If only €400,000 of the €550,000 proceeds is used to acquire other land, the proceeds not used is €150,000 (N in the formula). The value of the 20 hectares at the time of disposal is €550,000. The clawback amount would be calculated as follows:

$$\begin{aligned} & \text{€37,500 (Stamp Duty) X €150,000 (proceeds not reinvested) } \div \text{€550,000} = \\ & \text{€10,227} \end{aligned}$$

If the disposal proceeds are first used to acquire other land in September 2023, the clawback applies as this is later than twelve months of the date of disposal.

#### 5.2 Clawback in relation to the working time requirement

Subsection (13A) provides that the relief will be withdrawn in circumstances where the transferee fails to spend at least 50% of his or her normal working time farming the land for the relevant period.

Revenue accepts that normal working time (including on-farm and off-farm working time) approximates to 40 hours per week. This enables individuals with off-farm employment to qualify for the relief where they spend at least 20 hours per week, averaged over a year, farming. Where a transferee works more than 40 hours per week, the minimum requirement for 20 hours of farming still applies. Where a transferee's normal working time is somewhat less than 40 hours per week, then the 50% requirement can be applied to the actual hours worked.

The Finance Act 2024 amended section 81AA to provide that the requirement for the transferee to spend at least 50% of his or her normal working time farming the transferred land may be satisfied in respect of any part of the relevant period where the transferee farms the land through a company, subject to certain conditions being met. These conditions, as set out in subsection (13B), are that for that part (or parts) of the relevant period, the transferred land is leased to a company and the transferee :

- spends not less than 50% of his or her normal working time farming the land as an employee of the company,
- holds not less than 20% of the ordinary share capital of the company,
- is a director of the company, and
- has the ability to participate in the financial and operational decisions of the company.

In such cases, the transferee will, for that part of the relevant period, be treated as having spent not less than 50% of his or her normal working time farming the land.

**Ordinary share capital** in relation to a company is defined in subsection (1), and means all the issued share capital (by whatever name called) of the company, other than capital the holders of which have a right to a dividend at a fixed rate, but have no other right to share in the profits of the company.

Where a clawback applies, interest is payable (at the daily rate of 0.0219%) on the clawback amount from the date on which the working time condition ceases to be fulfilled to the date the Stamp Duty is paid to Revenue. Where an accountable person fails to pay the clawback amount, Revenue may make an assessment for the clawback amount. Where there is more than one accountable person, each accountable person is jointly and severally liable in relation to the deed and any clawback that may arise.

#### Example

Aidan bought 2 hectares of agricultural land for €200,000 in July 2022. Stamp Duty of €15,000 (€200,000 @ 7.5%) would have been chargeable on the purchase in the absence of young trained farmer relief. At the time, Aidan was working part-time in a supermarket for 20 hours per week and he spent another 20 hours per week farming the land, which meant that he spent 50% of his normal working time farming the land.

On 12 January 2024, Aidan started working full-time in the supermarket for 39 hours per week, which resulted in him reducing his farming to 8 hours per week. As Aidan was now only farming the land for 8 hours out of the 47 hours he worked per week, he was now only spending 17% of his working time farming the land.

Aidan is subsequently advised by his accountant that as he is no longer entitled to the relief as he is no longer compliant with the 50% working time condition. On 20 May 2024, Aidan pays Revenue the €15,000 Stamp Duty relief he claimed plus interest at the rate of 0.0219% for every day that he no longer satisfied the relief, i.e. from 12 January 2024 to 20 May 2024.

### 5.3 Other recovery of relief

Other than as set out in sections 5.1 and 5.2 above, the relief must be returned to Revenue where:

- (a) qualifying conditions were required to be satisfied when the relief/refund was claimed, and it is subsequently discovered that the conditions were not satisfied, or
- (b) the €100,000 limit on the ABER reliefs (see section 3.4 above) is exceeded and it is the stamp duty relief and not the income tax relief that is to be returned to Revenue.

In the case of (a), the return should be amended to 'untick' the relief. The stamp duty and interest should be paid. Information on how to amend a return is included in section 4.1 above. In the case of (b), Revenue should be contacted at the address shown in section 4.1.

## 6 Transparency and publication

Member States are required to publish, on a dedicated EU Commission website, details of State aid granted (i.e., the amount of tax relief given) to individual beneficiaries, where such awards are above a certain amount. The three ABER schemes come within scope of these requirements, as set out in Article 9(1) and Annex III of the ABER. These are section 81AA SDCA 1999 (young trained farmer relief) and two income tax reliefs: section 667B TCA 1997 (stock relief) and section 667D TCA 1997 (succession farm partnerships).

Where the total amount of Stamp Duty and/or income tax relieved under **any** of the three schemes exceeds **€10,000**, the following information is to be published on the EU Commission website:

- Identification number of the aid (as provided by the European Commission);
- Name of the beneficiary (i.e. the young trained farmer);
- Type of enterprise (i.e. micro or small size enterprise);
- EU Economic Region in which the beneficiary is located;
- Sector of activity (i.e. agriculture);
- Aid element (i.e. the aggregate amount of the three ABER reliefs – published in a series of monetary ranges rather than actual amounts);
- Aid instrument (i.e. tax exemption);
- Date of granting the aid (in the case of Stamp Duty, date on the Stamp Certificate issued by Revenue in respect of a Stamp Duty return filed with Revenue or date refund was made by Revenue and, in the case of income tax, date the return was filed with Revenue);
- Objective of the aid; and
- Granting authority (i.e. Department Agriculture, Food and the Marine (DAFM)).

The website may be accessed by clicking the following [link](#) and then clicking English and Ireland.

Revenue provides the DAFM with the information relating to the three ABER reliefs to be published on the EU Commission website. There is a 12-month deadline for publication, which starts from the date of the last award that causes a beneficiary to exceed the €10,000 limit.

The publication rules contained in the ABER have direct effect in Member States. For the purposes of section 851A TCA 1997 and the disclosure of confidential taxpayer information, the enactment allowing disclosure to the DAFM is the EU Regulations.

## Appendix 1 - Summary of conditions applicable at different times

Where there is a single transferee the conditions set out in Part A of Table 1 must always be satisfied. In addition, depending on the date of execution of the instrument, the conditions in Parts B, C and D of Table 1 must also be satisfied. Where there is more than one transferee the conditions set out in Table 2 must always be satisfied.

**Table 1: Single transferee**

**Part A: Conditions to be satisfied if the instrument is executed on or after 2 April 2007**

Qualifying conditions – single transferee	Section of manual
The land must be agricultural land. Agricultural land includes farmhouses and farm buildings as are of a character appropriate to the land. The relief is not available if the deed of transfer transfers commercial woodlands in addition to agricultural land.	<a href="#">2.1</a>
The transfer must be by way of sale or gift: leases are not covered.	<a href="#">2.2</a>
The transfer may not be effected in such a way that allows the land to revert to the transferor. However, the transferor may retain certain rights such as a right of residence, support and maintenance.	<a href="#">2.2</a>
The transferee must be an individual under 35 years of age on the date of execution of the deed of transfer.	<a href="#">2.3.1</a>
The transferee must hold a trained farmer qualification (as defined in section 654A TCA 1997) on the date of execution of the deed of transfer. However, if the transferee meets all the conditions set out in Part A (and, where appropriate, Parts B, C and D), except for the fact that the transferee is not the holder of such a qualification on the date of execution of the deed of transfer, and that qualification is attained within 4 years of that date, that transferee may claim a refund of the Stamp Duty paid (“refund situation”).	<a href="#">2.3.2</a>
The transferee must intend: <ul style="list-style-type: none"> <li>to spend at least 50% of his or her normal working time farming the transferred land, and</li> <li>retain ownership of that land,</li> </ul> for a period of at least 5 years from the date of execution of the deed of transfer.	<a href="#">2.3.3</a>

**Part B: Conditions to be satisfied if the deed of transfer is executed on or after 25 December 2017**

The transferee must submit a business plan to Teagasc before the deed is executed [or in a refund situation, before the refund is claimed]. The transferee must be the holder of a “Teagasc Certificate” confirming submission of the business plan.	<a href="#">2.3.4</a>
The transferee must have fewer than 50 employees and an annual turnover and/or balance sheet total not exceeding €10m.	<a href="#">3.1</a>

**Part C: Conditions to be satisfied if the deed of transfer is executed on or after 1 January 2019 and on or before 17 December 2023**

Where the transferee qualifies for both consanguinity relief and young trained farmer relief, consanguinity relief is calculated first. Consanguinity relief will reduce the rate of Stamp Duty applicable to 1%. Young trained farmer relief is then applied (subject to the limit) to eliminate or reduce the amount of Stamp Duty payable.	<a href="#">3.2.2</a> – this section contains an example showing how to calculate the amount of relief which is subject to State aid rules
There is a lifetime limit of €70,000 on the amount of ABER relief that may be claimed by a transferee. In determining whether the limit is met the transferee must aggregate: <ul style="list-style-type: none"> <li>• the amount of young trained farmer relief claimed in respect of instruments executed on or after 1 July 2014,</li> <li>• the amount of stock relief claimed in respect of the year of assessment 2014 and subsequent years, and</li> <li>• the amount of relief for succession farm partnerships claimed in respect of the year of assessment 2014 and subsequent years.</li> </ul> The transferee may only claim a maximum lifetime amount relief of €70,000 across the three ABER reliefs.	<a href="#">3.2</a> – this section contains examples showing how to calculate the amount of relief available to be claimed

**Part C: Conditions to be satisfied if the deed of transfer is executed on or after 18 December 2023**

The limit on the amount of ABER relief that may be claimed by a transferee was increased from €70,000 to €100,000 with effect from 18 December 2023.	<a href="#">3.2.4</a> – this section contains examples showing how to calculate the amount of relief available to be claimed
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**Table 2: More than one transferee**

Other than where the exceptions in section 2.2 relating to joint ownership apply, all transferees must meet the conditions set out in Parts A, B and C of Table 1. A joint business plan should be submitted to Teagasc.	<a href="#">2.1</a> , <a href="#">2.2</a> , <a href="#">2.3</a> , <a href="#">3.1</a>
Each transferee may claim the lifetime limit of €100,000. Where the land is being transferred to more than one transferee, the lifetime limit is apportioned.	<a href="#">3.2.3</a> – this section contains examples showing how the apportionment is calculated

A more recent version of this manual is available.

## Appendix 2 - Previous qualifications

Instead of being the holder of a trained farmer qualification ([see above](#)) or the holder of a letter issued by Teagasc confirming satisfactory completion of a training course for individuals with learning difficulties, a transferee may also satisfy one of the following requirements. The transferee may:

- before 31 March 2008, be the holder of a specified Schedule 2A qualification combined with a '180 hours' certificate\* or an alternative specified Schedule 2A qualification combined with an '80 hours'\* certificate, or
- before 31 March 2008, have achieved the required standard for entry into the third year of a third-level full-time course in any discipline of at least three years duration (requires confirmation by the third-level institution) combined with a '180 hours' certificate.

\*Section 81AA makes provision for some non-specific courses in such subjects as farm management, agriculture and horticulture where a certificate is awarded by the Qualifications and Quality Assurance Authority of Ireland where the duration of the particular course exceeds a specified minimum number of hours (known as '80 hours' and '180 hours' certificates).

### 'Schedule 2A' qualifications

#### 1. Qualifications awarded by the Further Education and Training Awards Council (FETAC):

- (a) Vocational Certificate in Agriculture — Level 3;
- (b) Advanced Certificate in Agriculture;
- (c) Vocational Certificate in Horticulture — Level 3;
- (d) Vocational Certificate in Horse Breeding and Training — Level 3;
- (e) Vocational Certificate in Forestry — Level 3;
- (f) Awards other than those referred to in subparagraphs (a) to (e) of this paragraph which are at a standard equivalent to the standard of an award under subparagraph (a) of this paragraph.

#### 2. Qualifications awarded by the Higher Education and Training Awards Council (HETAC):

- (a) National Certificate in Agriculture;
- (b) National Diploma in Agriculture;
- (c) National Certificate in Science in Agricultural Science;
- (d) National Certificate in Business Studies in Agri-Business;
- (e) National Certificate in Technology in Agricultural Mechanisation;
- (f) National Diploma in Horticulture; (note 1)
- (g) National Certificate in Business Studies in Equine Studies;
- (h) National Certificate or Diploma awards other than those referred to in subparagraphs (a) to (g) of this paragraph. (note 1)

**3. Qualifications awarded by other third-level institutions:**

- (a) Primary degrees awarded by the faculties of General Agriculture and Veterinary Medicine at University College Dublin;
- (b) Bachelor of Science (Education) in Biological Sciences awarded by the University of Limerick; (note 2)
- (c) Bachelor of Science in Equine Science awarded by the University of Limerick; (note 3)
- (d) Diploma or Certificate in Science (Equine Science) awarded by the University of Limerick. (note 3)

**Notes**

1. Also requires '180-hour certificate'.
2. Also requires '80-hour certificate'.
3. Also a trained farmer qualification (as defined in section 654A TCA 1997).

The following material is either exempt from or not required to be published under the Freedom of Information Act 2014.

[...]

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