



**IFA**

# IFA Submission

to Political Parties and  
Dáil Éireann Candidates

for the 2024 General Election

November 2024



[ifa.ie](http://ifa.ie)

# Dáil Éireann Constituencies - General Election 2024

43 constituencies  
174 seats

CONSTITUENCY BOUNDARIES ———  
COUNTY BOUNDARIES - - - - -



# IFA Submission

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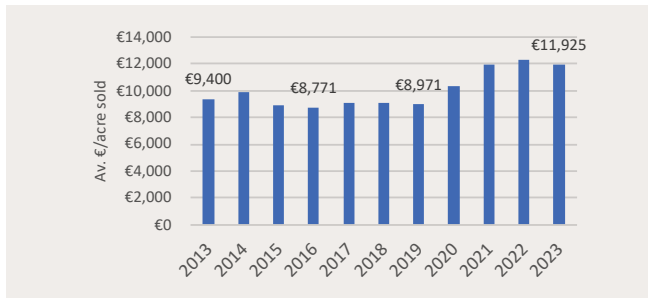
### for the 2024 General Election

#### November 2024

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# THE COMPETITIVENESS OF IRISH AGRICULTURE MUST BE PRIORITISED

## Land



(Source: Irish Farmers Journal, Land Market Report, various years)

- The risk and potential loss of the Nitrates Derogation has fuelled increased demand for land (sale and rental)
  - > Average €/acre purchase price +27% over the past decade
  - > Rental prices, in places, over €500/acre
- With more land tied up in long-term leases, land availability is becoming more and more of an issue, complicated by increased pressures on productive land from housing and urban development; recreational use, afforestation targets
- Active farm land must be exempt from the Residential Zoned Land Tax (RZLT).

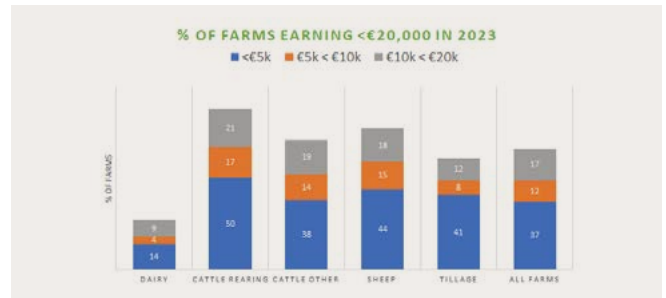
## Labour

Distribution of Irish Farm Holders by Age		
	% of total 1991	% of total 2020
<35 years	13	7
35-64 years	64	60
65yrs+	23	33

(Source: Census of Agriculture, various years)

- Increasingly, farming has become a solitary occupation
- There are now almost 4.5 times more farmers over 65yrs of age than there are under 35yrs
- With the economy at full employment, and often seasonality of labour requirements associated, getting access to casual / hired labour is becoming more difficult. This is compounded with general wage inflation.
- A seasonal work permit scheme must be put in place for the sector that is fit for purpose. Ireland is one of the only European countries that does not have a bespoke seasonal permit scheme.

## Capital



(Source: Teagasc National Farm Survey, 2024)

- Agflation far exceeded general inflation and remains stubbornly high
  - > +73% rise in Cost of Production (v 2017)
- Increasing regulatory requirements, which is reducing farmer productivity is also leading to lower turnover
- Two in every three farmers earned less than the national minimum wage in 2023
- Access to finance is proving more difficult. New lending to the sector is back €83m vs. peak over the last decade.

## Enterprise



- The burden of economic constraints and bureaucracy is stifling entrepreneurial activity, compounded by the threat and uncertainty of reductionist EU policies (Nitrates Regulation; Nature Restoration Law, Industrial Emissions Directive, Water Quality Framework, etc)
- Individually, these policies are damaging but collectively they can decimate the economic viability of farms (most notably the small-scale or designated farms).
- Enough is enough – a stable regulatory environment is needed.

**A series of tangible, practical and financial supports are needed to support our oldest, and largest, indigenous industry reach its full potential.**

## CENTRAL ASKS

**CAP** - CAP funding must remain a stand-alone allocation within the EU budget. It needs to be substantially increased and used to support farmers, food production and food security. The global demand for grain, meat and dairy is rising. If these products are not produced in Ireland, they will be made elsewhere with higher (negative) environmental impact. A separate EU environment fund, in addition to the CAP, must be created to support environmental action on farms. This fund should include support for farmers with designated land and any actions that may arise from future implementation of the EU Nature Restoration Law at National level. Future generations will not commit to farming without more certainty on funding streams.

**ENVIRONMENTAL SCHEME** - The ACRES scheme has been shambolic and has failed to deliver for farmers. We need a revamped environmental scheme that provides farmers with a payment of up to €15,000.

**NITRATES DEROGATION** - The nitrates derogation is pivotal for the Irish farming sector and must be retained long-term. Over 30 measures have been introduced at farm level since 2020. These must be given time to work. Farmers need certainty to justify making ongoing environmental investments on their farms.

**TRADE DEALS** - There must be a level playing field on any EU Trade Deals. The proposed Mercosur agreement will allow sub-standard imports into the EU and must be opposed by the Irish Government. We cannot have double standards within the EU market that undermine EU food quality and standards.

**REGULATION** - Irish farmers are being regulated out of business. The constant escalation in regulations is turning away potential successors and new entrants. We need stability with no further increase in regulations, including CAP conditionality, such as proposed GAEC 2 restrictions on peatlands. There must be proper engagement with farmers to ensure that policy is fair and implementable at farm level, including the Government's proposed land use policy.

**ADDITIONAL SUPPORT FOR VULNERABLE SECTORS** - Our most vulnerable sectors struggle for viability, with farm incomes at historically low levels in many cases. These sectors need extra support, as outlined in our manifesto, to avoid their total wipeout.

**LAND TAX** - actively farmed land must be exempt from the Residential Zoned Land Tax (RZLT). It is penal, unjust and disproportionate. The proposed solution offered as part of Budget 2025 only provides a temporary respite for impacted farmers. We need a permanent solution that excludes actively farmed land. All taxation measures to support farming and earlier land transfer must be maintained and targeted towards genuine farmers.



## SECTION 1:

### A message from the President

**Restoring the overall competitiveness of the agri-food sector must be a central component of the next Government's term.**

Ireland's dominance in external agri-food trade relative to our size is a testament to the hard work, dedication and quality of produce from Irish farms. Farmers today are operating in a very high-cost economy relative to international competitors.

Labour costs, energy prices, and our dependence on imports of fertiliser and animal feed due to a lack of national self-sufficiency expose us to more volatility and uncertainty than others.

IFA analysis shows that average production costs on Irish farms have increased by close to 75% in recent years, with two in three farms now earning below the national minimum wage.

This is in the context of being among the most sustainable food producers in the world. The global demand for protein is forecast to escalate significantly in the years ahead. The Government must grapple with the cost of production and address the imbalance in the food chain that is driving farmers out of business.

*"The amount of food we need to produce in the next 40 or 50 years is greater than the amount of food produced in the last 10,000 years of human civilization" – Jack Bobo*

Farmers should be looking ahead with a sense of optimism and purpose. The planet needs more farmers – resilient, innovative and sustainable food producers. Yet, economic, bureaucratic and societal pressures stifle hope and on-farm endeavours.

The next Government needs to acknowledge the strategic importance of our agri-food sector and the farm families therein and better support their efforts for broader societal gain.

In addition to supporting economic activity and employment throughout rural regions, farmers provide Irish consumers, EU consumers and others with a system of food production that consistently meets the highest standards in the world. This is a testament to our farmers' dedication and should instill pride and confidence in our agricultural sector.

Farmers will be at the forefront of meeting our climate change obligations as custodians of the landscape. Change is unavoidable and necessary despite our solid and preferential environmental credentials.

The strategic importance of the sector and farm families is all too often overlooked. Indeed, more obvious is the increasing political and societal expectations of farmers, often without support or recognition of enduring on-farm challenges. This needs to change.

Interventions or demands for 'the public good' cannot always threaten farmers' property rights or denote reduced productivity and a hit to on-farm profitability.

Our new Government, in whatever format or composition, needs to ensure better farmers' rights, with the recognition that doing more for less has its boundaries. Many farms are already stretched to the pin of their collars, consumed by bureaucracy and limited market-based returns. It's time to give farmers a period of predictability and stability in the years ahead, giving them the reassurance they need to plan.

In this regard, there needs to be more open, frank and constructive dialogue among key stakeholders from a proactive rather than reactionary stance. Too often, the latter dominates. We need to leverage better existing inter-agency/stakeholder groups and engage in strategic dialogue, more often, with adequate resources provided to deliver.

With funding for the next CAP programme, implementation of the Nature Restoration Law, and climate change targets, amongst other things, falling within the next Government's term, there will be ample opportunity to demonstrate just how committed our Government is to Irish farm families.

The overall EU budget, including the CAP post-2027 budget, will likely be approved in 2025. These decisions will fundamentally affect farmers, particularly in the vulnerable beef, sheep, and grain sectors.

The new government must fight for an increased CAP budget to cover inflation and the costs of additional farmer requests. Once the EU budget is decided, the Government must co-finance specific programmes and schemes.

The Government must fund these to the maximum extent allowable under the CAP and state aid rules and, concerning the latter, secure an increased threshold to €50,000 if farmers are to have any chance of reaching living standards equivalent to those of others in society.

We must also channel money to active farmers. Money cannot leak to those who are not genuinely farming or, indeed, to service providers. The money must go to farmers who do the work and provide top-quality, safe food while respecting the environment and biodiversity.

Farmers have made huge strides in terms of increasing our carbon efficiency. We are willing to do more and have a clear climate roadmap from Teagasc. The policy focus needs to be on improving carbon efficiency, not on the size of the national herd. Farmers have created and are managing a vast carbon sink through our pastureland and hedgerows, yet are getting no credit for this. This must change.

This Manifesto sets out the issues IFA members will raise with the political parties and candidates before the General Election. While there may be regional and sectoral subtleties, in the main, all we as farmers want to do is farm and produce food, as we do now, in the most animal welfare and environmentally sustainable manner possible, which our maritime climate enables us to excel at.

We want to pass the farm on to the next generation in better standing than we got it and continue to be at the heart of our rural communities, providing jobs and economic opportunities that promote more balanced regional and rural development. But we need to make a fair and honest living too, and be able to plan with greater certainty for the years ahead, not only for the current generation but also for the next generation.

We need adequate living and working conditions in rural areas, quality road infrastructure, and access to services, education, and healthcare, many of which have been considerably lacking and eroded in recent years, requiring urgent attention.

Our new Government and Minister for Agriculture must stand strong and advocate for the better protection of farmers and rural Ireland in the years ahead.



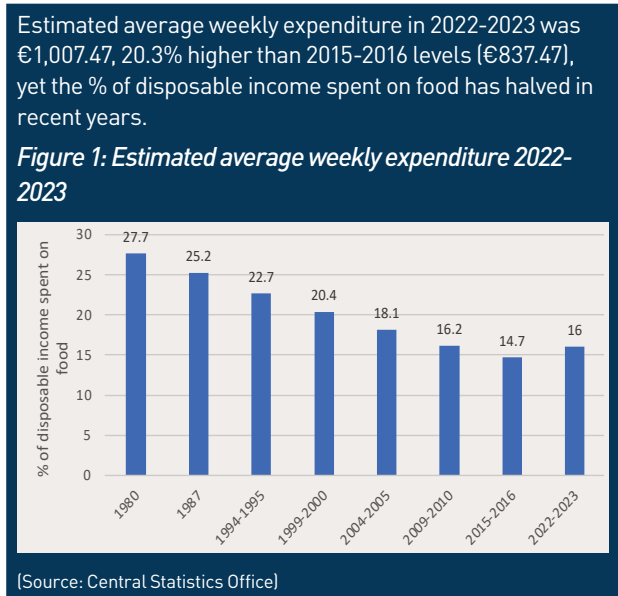
**Francie Gorman**  
IFA President

# SECTION 2:

## The value of food and food production has been lost, despite never being as important

The role and contribution of farmers and food production to society is increasingly being de-valued, including amongst our elected representatives.

Much reflects the diminished intergenerational connectivity with farming; a lack of empathy or true understanding of the realities and challenges at farm level, but certainly, here in Ireland, we have an industry and a model of production the envy of Europe and beyond, to be immensely proud of.



With exports spanning 190 markets worldwide, worth an estimated €16 billion, the sector has a global reputation for quality and safety – attributes to be promoted and fostered as global demand for sustainably produced food increases in the years ahead, and climate change exerts increased influence on certain regions.

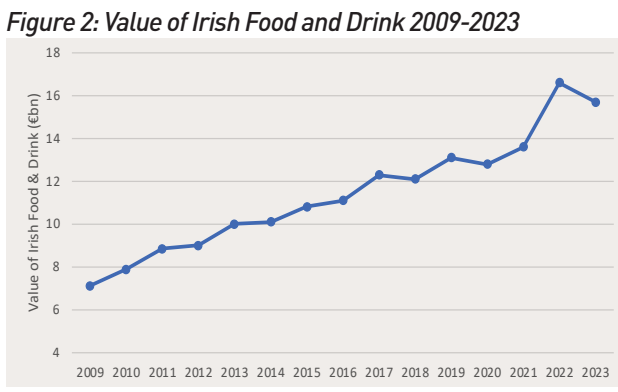
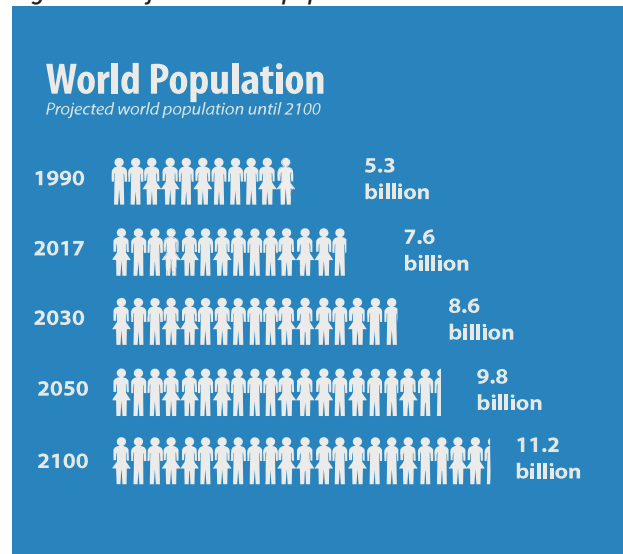


Figure 3: Projected world population in 2100



Source: United Nations Department of Economic and Social Affairs, Population Division, World Population Prospects: The 2017 Revision Produced by: United Nations Department of Public Information

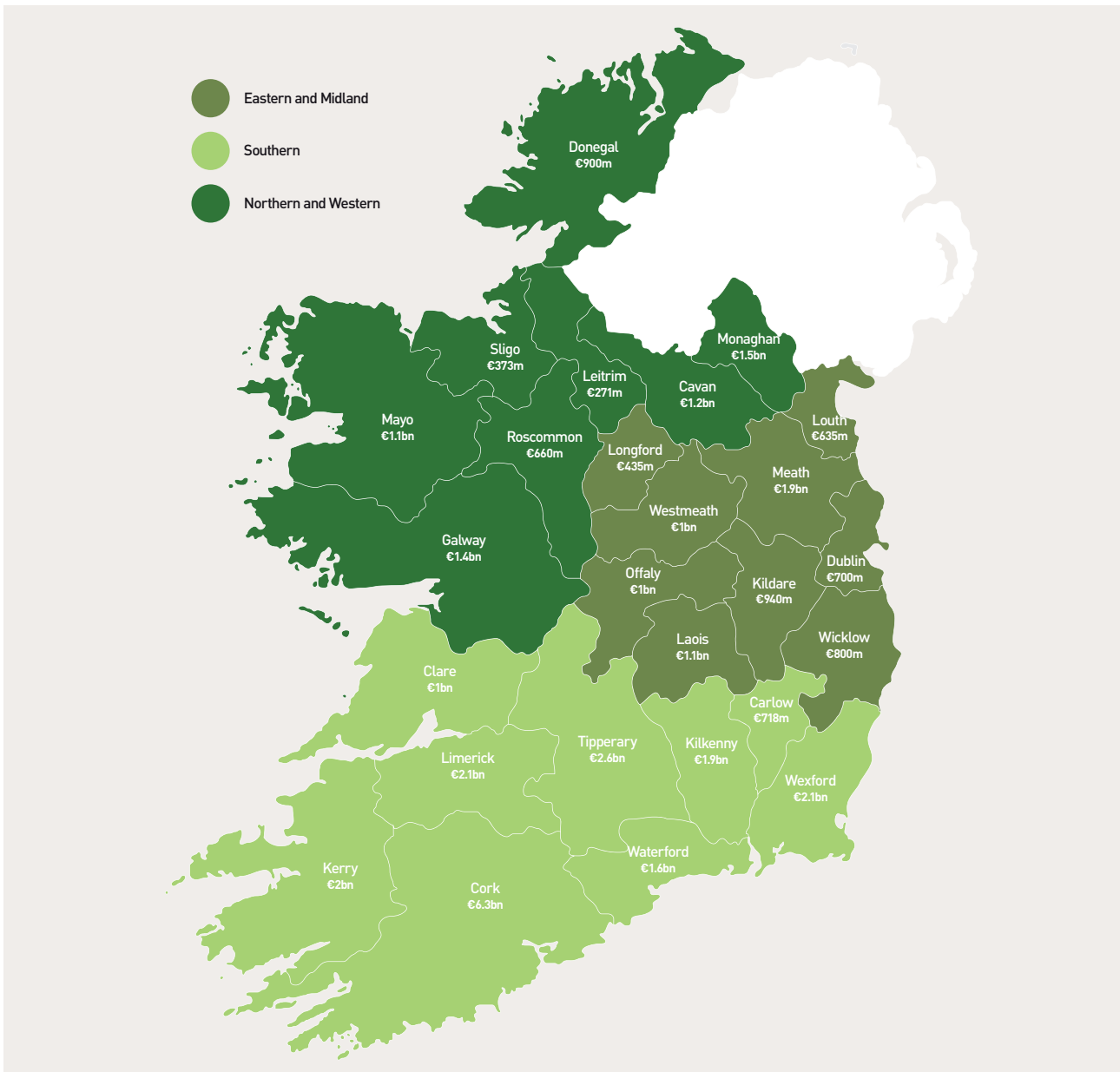
The agriculture sector is the foundation on which economic activity and employment (both upstream and downstream) revolve in many towns, villages and surrounds throughout rural Ireland. The sector employed 164,900 people (6.5% of total employment) in 2022, across 135,000 farms, 300 aquaculture sites and some 2,000 food production and beverage enterprises.

**“The amount of food we need to produce in the next 40 or 50 years is greater than the amount of food produced in the last 10,000 years of human civilization”**

Jack Bobo



Figure 4: Estimated Strategic Importance of Agriculture to local economy



[Source: IFA estimate from CSO data]

Southern	
Farm System	No. of Farms
All Systems	37,326
Cattle Other	12,602
Cattle Rearing	5,896
Dairying	10,970
Sheep	3,281
Tillage	3,406

Northern and Western	
Farm System	No. of Farms
All Systems	30,995
Cattle Other	10,572
Cattle Rearing	9,534
Dairying	2,199
Sheep	8,439
Tillage	92

Eastern and Midland	
Farm System	No. of Farms
All Systems	16,738
Cattle Other	6,624
Cattle Rearing	2,999
Dairying	2,072
Sheep	2,259
Tillage	2,457

## SECTION 3:

# Lost competitiveness - the increased cost of doing business for farmers

The past five years have seen significant levels of volatility in farm incomes. The outbreak of Covid-19 and the associated impact on supply chains had a massively disruptive effect on trade and, as a consequence, the price of both agricultural inputs and outputs.

The Russian invasion of Ukraine in 2022 further exacerbated input prices. It had a significant impact on both fertiliser and energy prices, both of which have a very significant influence on agricultural input prices.

Regulatory changes have also played a significant role in income volatility. Changes to nitrates stocking regulations have forced livestock farmers (predominantly dairy) to either acquire more land or reduce output. This directly impacted income and costs on these farms but indirectly impacted other farmers by increasing overall land rental prices.

Over the last two years, overall farm costs have remained high, but turnover levels have dropped, leaving farmers in a price/cost squeeze. The result has been a substantial drop in farm incomes across all sectors.

**Table 1: % change in family farm income and total farm costs 2017-2023**

Sector	% change in Income	% change in costs
Cattle Other	-9%	+55%
Suckler	-31%	+46%
Sheep	-28%	+37%
Tillage	-41%	+106%
Dairy	-45%	+86%
All	-34%	+73%

(Source: Teagasc National Farm Survey, various years)

As Table 1 illustrates, there has been a massive increase in total farm costs over the past seven years which has led to a significant erosion in income levels. The most impacted sectors, dairy and tillage, incurred total cost increases of 86% and 106% respectively.

The drystock sectors have seen somewhat lower levels of increase; however, it should be noted that income levels were at low levels to begin with in these sectors. Any drop in incomes in these sectors further erodes their viability.

While costs have increased, turnover or total revenue has not kept pace, which is one of the core reasons for the decline in income. As outlined earlier, reduced output price is not the only reason for the reduction in turnover. Increasing regulatory requirements, which is reducing farmer productivity, is also leading to lower turnover.

## Cost increase by sector

When analysing the overall growth in total farm costs on a per-sector basis, it shows that the most significant cost category increases were not standard across the sectors. Feed, fertiliser and machinery hire (agri contractor) featured in most sectors, while fodder costs, interest and land rental also featured. In the case of the low-income sectors, fertiliser cost increases were lessened by lower use. This will likely have an impact on income in the form of lower grass growth which in turn may lead to increased meal use or fodder purchase.

**Table 2: % change in selected cost categories per farm sector 2017-2023**

Dairy	% change
Feed	104%
Fertiliser	94%
Machinery Hire	84%

Tillage	% change
Fertiliser	171%
Seed	124%
Machinery Hire	106%

Suckler	% change
Machinery Hire	68%
Fodder	85%
Interest	90%

Sheep	% change
Feed	33%
Machinery hire	58%
Fertiliser	29%

Cattle other	% change
Feed	77%
Fertiliser	61%
Land rental	49%

Source: Teagasc National Survey various years

## Irish and EU food price trends

As outlined earlier, farmers have incurred massive increases in their overall cost base over the past seven years, but they have struggled to get any significant increased return from the marketplace to cover these increases. While

sustainability has become the overarching focus across the wider agri-food sector, the economic sustainability of farmers has been lost in this conversation.

Table 3: % change in Irish food, electricity prices and general inflation

Period	Food	CPI	Electricity
5 years (July 2019 - Jan 2024)	18.0%	20.1%	58.6%
10 years (July 2014 - July 2024)	8.8%	21.8%	68.9%
20 years (July 2004 - July 2024)	10.9%	41.2%	186.1%
18 years (July 2004 - July 2022)	0.2%	30.5%	173.2%
2 years (July 2022 - July 2024)	10.6%	8.2%	4.7%

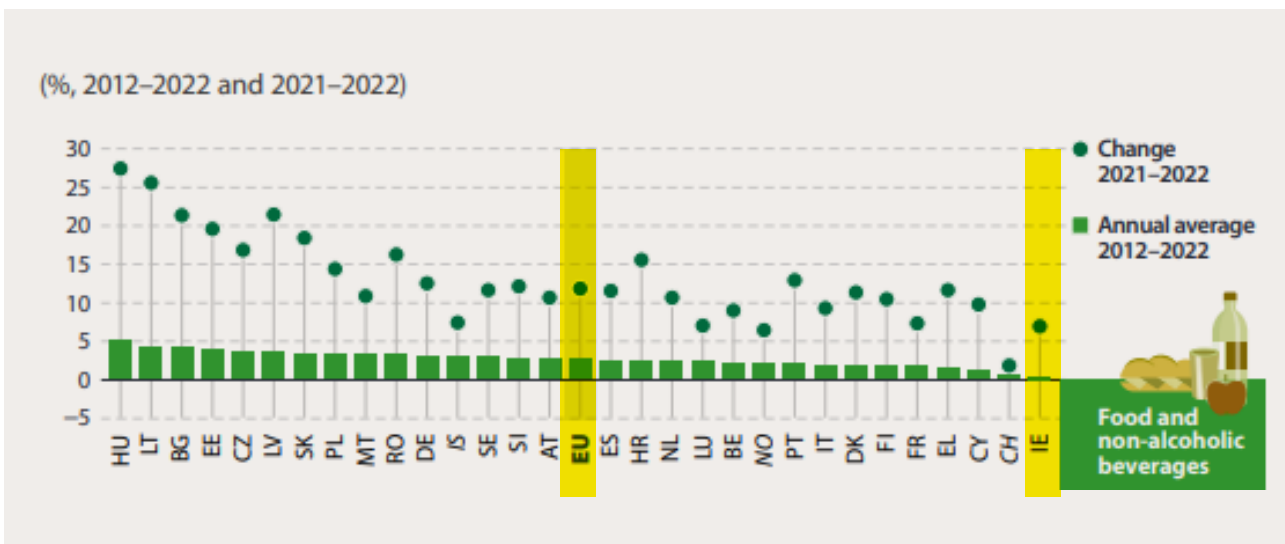
Source: CSO

Table 3 shows the movement in food prices over the past 20 years compared with electricity prices and the consumer price index (CPI). Over the last 20 years, food prices have increased by approximately one-quarter of the overall inflation rate and at a rate 18 times less than electricity. It also shows that it is only in the last two years that we have seen any significant level of food price inflation, with prices

more or less static for the 18 years before this.

In a European context, Ireland is an outlier in this regard with food price inflation much more prevalent in other EU countries. Ireland had the lowest level of food price increase in the EU over the 2012-2022 period, as the below graph illustrates.

Figure 5: Long-term and recent changes in EU food and non-alcoholic beverages prices



Source: Eurostat

This points to a broken food value chain in Ireland. It is little coincidence that the farming sectors, which are most dependent on the domestic market, e.g. horticulture and

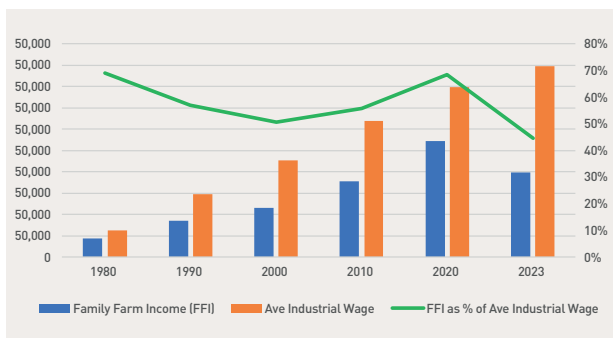
liquid milk, have seen farmers in these sectors exiting at an alarming rate in recent years.

## Comparison of family farm income and average industrial wage

An often-used measure in the Irish economy in terms of income is the average industrial wage. Comparing it with family farm income gives a useful method of gauging how it has performed in relative terms over the past number of years.

Figure 6 compares family farm income with the average industrial wage at the beginning of each decade since 1980 along with last year. In 1980, family farm income was 69% of the average industrial wage. This comparative figure in 2023 is just 44%. Added to this, farmers also have to make any capital repayments for farm loans from their family farm income which is not the case for those on the average industrial wage.

Figure 6: Family farm income compared with average industrial wage

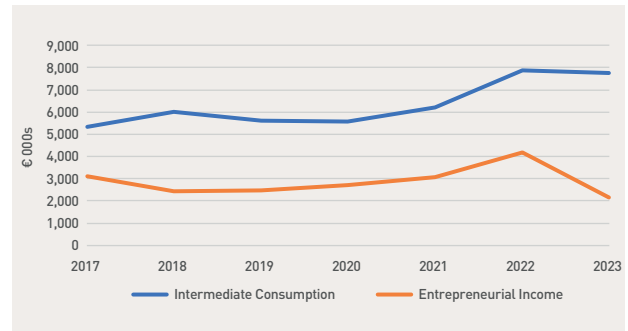


(Source: Teagasc National Farm Survey and CSO)

## Cost to the economy

The massive cost increase and associated income loss has a significant wider economic impact. Using Central Statistics Office (CSO) data we can establish the overall impact cost increases have had. The following graph shows the cost and income trend at a macro level over the 2017-2023 period.

Figure 7: National macro farm costs and income trends



(Source: CSO)

The macro-economic figures show a similar trend to those from the Teagasc National Farm Survey. Over the last six years the total expenditure on agricultural inputs (intermediate consumption) has increased by a staggering €2.4bn to a total of €7.75bn. In the same period, overall entrepreneurial income fell by almost €1bn. Entrepreneurial income for agriculture is now at levels not seen since 2014.

### IFA Propose:

- Any regulatory changes imposed on farmers either through national or European policy changes must have a prior income impact assessment completed.
- Regulations relating to farming have been in a constant state of flux over the past five years in particular. This is creating huge uncertainty amongst farmers making medium-term planning very difficult. This in turn is having a knock-on impact of farm efficiencies. A period of stability is now required with a pause to any further regulatory changes badly needed.
- Given the crisis in farm incomes, particularly among the vulnerable sectors, it is critical that the Government step up its support to the vulnerable sectors to ensure their survival. It is also critical that any support schemes provided to small businesses do not exclude farmers as farm businesses are suffering from the same increased costs as small businesses in other sectors of the Irish Economy.
- Farm incomes should be benchmarked to the average industrial wage on an ongoing basis. This would allow a proper comparative analysis of the performance of farm incomes compared with average wages in the wider economy.

# SECTION 4:

## Common Agricultural Policy (CAP)

### Multi-Financial Framework (MFF)

In the 2021-2027 agreement on the Multi-Financial Framework (MFF) of the European Union, there was a slight increase in the size of the EU budget contributions from Member State Governments from 1.0% - 1.08%. This was marked, however, with a reduction in spending on both Cohesion Funding and Common Agricultural Policy spending by 5% each in nominal terms when compared with the previous MFF.

For the CAP, this manifested in a 12% reduction in real terms for CAP expenditure relative to the previous MFF. This is despite the fact that the policy's environmental ambition is increasing significantly. Notably, the 2021-2027 MFF reductions also fell on Pillar 2 of the CAP, which finances environmental measures. This was slightly offset by an increase in co-financing rural development expenditure but did not fully compensate for the damage done to the Pillar 2 budget.

More recently, there have been suggestions that there may be considerable budgetary overhauls planned for the next EU Budget post-2027, with EU money streams possibly centralised and condensed into funding pots, moving away from a programme-based approach to a policy-based approach.

This would bring programmes like CAP, Cohesion, Regional Development and Fisheries into one, and payments to Member States would be linked to EU-determined outcomes. Funding, per the CAP Strategic Plan approach, could be based on National Development Plans and green-lit by the Commission before they are implemented.

#### IFA Propose:

- As we move into the negotiations for the next Multi-Financial Framework of the EU, it is imperative that the position of the Government is that increasing ambition for the CAP must be matched with additional funding and must fully recognise the social and economic constraints currently being experienced by farmers.
- Where there is a shift in budgetary approach toward the next Multi-Financial Framework, Government must ensure farmers are not disadvantaged, with maximum funding secured given their strategic importance.

### Transition period – where required

The new Common Agricultural Policy started on January 1st 2023, but attention and consideration regarding its design post-2027 has already begun. Based on experience, this may take several years and require the implementation of 'transition years' following the end of the present CAP period. Where needed, it is essential farmers are advised of this and alternative arrangements early so that they can budget and plan accordingly.

#### IFA Propose:

- All payments to farmers must be maintained at their current levels where a transitional period is required.
- Extend and fully fund all the current farm schemes (ACRES, ANC, SCEPT, SIS, Organics, KT, TAMS, etc.) and reopen these schemes where existing contracts have concluded, including to new entrants.

### A simplified, fully-funded CAP is needed

CAP remains integral to the economic sustainability of most farms across almost all farm sectors. Notwithstanding, CAP has transitioned from a food production and income support policy for EU farmers to a complex, administratively complicated environmental payments model.

The next CAP must revert to the original purpose of the Policy, ensuring a fair income for farm families and high-quality affordable food for EU citizens produced by EU farmers by directly supporting farm production.

A separate fund, as recommended by a recent Commission Strategic Dialogue on the Future of EU Agriculture and Food is needed to support environmental action.

This cannot simply mean a carve-out of existing environmental supports and a reduced allocation for CAP. More, not less, is required. The value of CAP has been in decline in real terms for almost two decades, compounded at farm level by a 73% increase in the cost of production in recent years. Securing a strong allocated budget within the Multi-annual Financial Framework for CAP mid-2025 will be one of the first critical tasks of our newly elected representatives.

In terms of administration, the net benefit at farm level from scheme participation has been impacted by the income foregone/cost incurred approach, adding costs and 'leakage of CAP funds' away from primary producers to contracted third parties.

This, along with reasons surrounding the persistent delay of farm payments needs to be reviewed and addressed. Lessons need to be learned, and the same mistakes avoided at all costs.

With advance/balancing schemes for multiple schemes and payments now replacing their predecessors – e.g. BISS/ CRISS/Eco-scheme vs BPS/Greening, it is more difficult for farmers to keep track of payment receipts. Increasing qualifying rates and reducing the volume of individual schemes may also be considered, easing the administrative burden on farmers and paying agencies alike.

Figure 8: CAP expenditure and CAP reform path

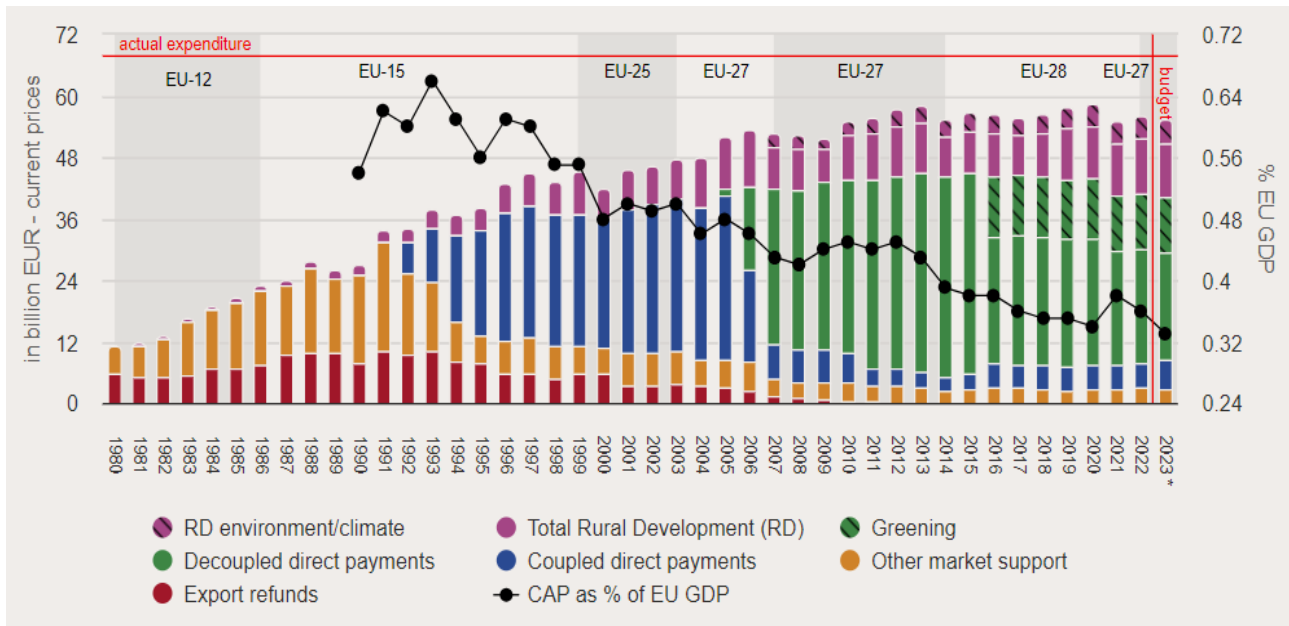


Table 4: CAP expenditure and CAP reform path

	CAP as % of EU GDP	CAP as % EU expenditure
1990	0.54	62.3
2022	0.36	23.6

The complexity and level of bureaucracy surrounding the existing farm payments need to be reviewed and simplified with maximum allocations possible afforded to active farmers. The DAFM must maximise all available flexibilities concerning the design and implementation of the CAP Strategic Plan afforded via the recent CAP Simplification Package, with an effort to extend its scope even further, including, for example, further flexibility and derogation re GAEC-2 (Peatlands and Wetlands).

Ireland is among the most exposed nations given the volume of farmers operating on peat soils, yet with only a few months to its potential implementation, there remains no impact assessment or clarity on what it will mean at farm level.

### IFA Propose:

- Any boost in political / societal expectations of farmers must be matched with increased agricultural budgets, with inflation and new EU accession countries also accounted for.

- CAP, and its mechanisms, must put active farmers and food production at its core in design. Environmental ambition should be funded independent of CAP.
- The Government must invest in agriculture and support farm incomes/viability by providing the maximum permissible level of national co-financing to deliver essential targeted sectoral supports: sucklers (€300/cow), sheep (€30/ewe [€40/hill sheep]), tillage (€250/ha for Tillage Survival Scheme in 2024; €400/ha in 2025 [€250/ha in 2026-2028] for additional [and retained] cereal crops grown), calf rearing (€100/dairy beef calf); beef sustainability (€100 per dairy and suckling yearling).
- All farmers should get at least 70% of their BISS payment in mid-October. Issues arising thereafter can be resolved from the balancing payment.
- In the context of increased CAP funding, the option of introducing more coupled payments must be considered in targeting support to active farmers in vulnerable sectors.
- In terms of future CAP reform and possible capping of payments received, consideration must be given to leased-in entitlements; family employment and/or situations (e.g. Registered Farm Partnerships) where more than one income is being earned from the farm.

- Any move toward full convergence should only occur through an increase in the CAP budget. It must not be funded again by further cuts to farmers with per hectare payments above the average, with no consideration given to actual amounts received nor its relation to on-farm viability. Many of our most progressive farmers, including many small-scale operations, particularly in the most vulnerable farm sectors, suffered the most as a result of this approach. The objective of increasing the payments per hectare for genuine farmers with payments below the national average must be upwards only adjustments in payments per hectare.
- To better assist transparency of direct payment receipts, a more detailed Direct Payments statement should be provided to farmers, outlining individual scheme and whether funds relate to full or advance/balancing payments.
- Reduce excessive conditionality requirements:
  - Ensure a continuation of the derogation from GAEC 7 requirements of the three-crop rule and crop diversification. In meeting diversification requirements, including the growing of catch crops, farmers should be eligible for financial support in ACRES / local EIPs where applicable.
  - The requirement under GAEC 6 to have a 30% allocated lie-back when grazing forage/catch crops with livestock should be reviewed and significantly reduced. Current requirements risk phasing out the sustainable practice of integrating livestock into cropping systems.
  - Before any GAEC 2 standard is applied in Ireland, a comprehensive analysis must be conducted on the socio-economic impact of the measures on farmers. DAFM must ensure maximum flexibilities apply at a local level with proper engagement with impacted farmers facilitated prior to its implementation, and an adequate financial package provided, paid annually and independent of CAP funds, to compensate farmers for their endeavour, any reduction in farming activity, and any lost income and/or asset value arising from GAEC standard 2.

## De Minimis State Aid thresholds

Under EU rules, Member States are generally prohibited from providing state aid or 100% nationally financed supports to farms/businesses without Commission approval, so as to avoid distorting competition.

However, under the de minimis rule, small amounts of state aid can be paid without Commission approval.

For farmers/primary food producers, the limit is €20,000 over three years currently.

These 100% nationally financed supports are being increasingly utilised for targeted interventions at farm level, whether relating to improved access to finance; mitigating on-farm challenges and/or the provision of

strategically important supports (e.g. BVD Compensation; Pig Exceptional Payment Scheme; Wexford Flood Damage; Liming Programme; Fodder Transport Scheme; Shannon Callows Compensation scheme; National Beef Welfare Scheme; Long-term Leasing Stamp Duty Relief; Stock Relief Registered Farm Partnerships; Ukraine Credit Guarantee Scheme; Micro-Finance Loan Scheme).

In the face of continued and more complex operating markets, it is likely that farmers, particularly those in most vulnerable sectors, will require similar targeted fiscal supports in the years ahead to offer business continuity during these volatile periods.

### IFA Propose:

- Increase the ceiling of aid in the agricultural sector per single undertaking to €50,000 over the course of three years to better account for inflation; the increased operational risks endured by farmers, and likely requirement for increased nationally financed interventions to mitigate.
- Full 'De Minimis' should not be allocated at the point of legal acceptance in Year 1 of a multi-annual scheme, but instead distributed out over the lifetime of the scheme.
- Article 3(7) of COMMISSION REGULATION (EU) No 1408/2013 on the application of Articles 107 and 108 of the Treaty on the Functioning of the European Union should be amended. An undertaking should be entitled to the amount of funds (at least) that would bring them from existing position to the threshold amount rather than dismissing the application entirely where the threshold is exceeded.
- The Government should use opportunities presented through CAP Strategic Plan (CSP) amendments to build part / all of existing nationally funded schemes into CSP (keep funding allocations). This would remove such schemes from state-aid calculations and give greater financial security to farmers.

## EU Enlargement

There are currently nine countries seeking membership of the European Union [Ukraine, Moldova, Georgia, Albania, Bosnia and Herzegovina, Montenegro, North Macedonia, Serbia and Turkey], which, if achieved, could have a major impact on the EU food market and agricultural policy.

While unlikely any will become full members before the end of the next Government term, careful planning is required, both from financial and trade perspectives.

### IFA Propose:

- A full impact assessment (financial, trade etc) of the fitness of the CAP and the broader EU Single Market must be undertaken in advance of future EU accession, with innovative solutions regarding EU budgets and policies implemented in advance, where required.

## Generational Renewal

The CAP must ensure young farmers are attracted to the sector through tailored tax incentives, policy instruments, and farm schemes.

Ireland and Europe have a high level of owner-occupancy of farms, and the sustainability and viability of the sector requires that the family farm can be transferred between generations with the minimum of administrative complexities, legal costs and tax exposure.

Agriculture is a low-margin, highly capital-intensive business with the primary asset, land, requiring large amounts of investment. Various taxation reliefs, available nationally, recognise the high prices of agricultural land and its associated low-margin return and must be maintained. These must be preserved and retained for active/genuine farmers to maintain their integrity as targeted incentives for farmers.

However, Irish and EU farming involve an ever-ageing demographic, with a distinct lack of youth entering the industry over the past number of years. In Ireland, there are currently, close to five times more farmers aged close to the conventional pension age (i.e. >65yrs) than there are farmers aged below 35 years of age.

Generational renewal is complex, but it is key for the future social, economic and environmental sustainability of rural areas, EU food security and rural landscape preservation, not to mention the future of agriculture, including the diversity of sustainable farming systems and traditional family farming models.

To succeed, the needs of the younger and older generations must be better acknowledged and supported. Specific barriers for the potential successor include price and availability of land, access to credit, low margins; administrative burdens and image of the sector. For the farmer stepping aside, the lack of income security, low pensions, etc, can delay land transfer.

### IFA Propose:

- An improved funding framework must also include expanding the use of digitalisation and new technologies, reducing bureaucracy in the application process and increasing the motivation of young and female entrepreneurs to start farming.
- Strong support for committed young farmers to include: preferential national reserve, top up payments (BISS; TAMs etc), partnership supports and mainstreaming of the land mobility service.

- The introduction of a retirement scheme to encourage transfer of farms.
- Taxation policy to incentivise and support young trained farmers.
- Entitlement transfer system that favours active farmers and committed new entrants.
- Removal of the €70,000 limit placed on young trained farmers under Article 18 EU Commission Regulation (EU) No. 702/2014.
- Recommendations of the newly established Commission on Generational Renewal in Farming must be fully considered by the next Government, and adequate resources provided toward Farm Succession and attracting young and new entrants into the sector.
- An IFA representative should form part of the Commission on Generational Renewal in Farming.

## Producer organisations (POs)

Under the EU Commission CAP proposals there are a number of opportunities for Member States to select specific sectoral interventions in their strategic plans. These are vital for vulnerable sectors. POs provide producers with a mechanism to group supply and thereby strengthen their position in the market. There are opportunities for all sectors to be supported in this market structure.

### IFA Propose:

- The next CAP must continue to support POs for all sectors.
- The costs, rules, regulations and administrative burden, including reporting and inspections of POs, be simplified further to encourage uptake.
- Additional funding to support establishment and ongoing running costs is required.
- Additional protections are required against the unfair treatment of POs by buyers.
- Potato producers must qualify under the EU Fruit and Vegetable PO scheme.



# SECTION 5:

## A level playing field must apply – EU trade policy

As the EU is the largest exporter of agricultural products, European farmers as a whole benefit greatly from trade. However, the EU has undermined the income of EU farmers by continuing to pursue trade deals that facilitate access to the EU market of products not produced at the standards of environmental, animal welfare, animal health, traceability and substance use that all EU farmers are compelled to adhere to. Trade deals involving Mercosur, Australia and NZ must not provide additional access to the EU market for beef and sheep meat.

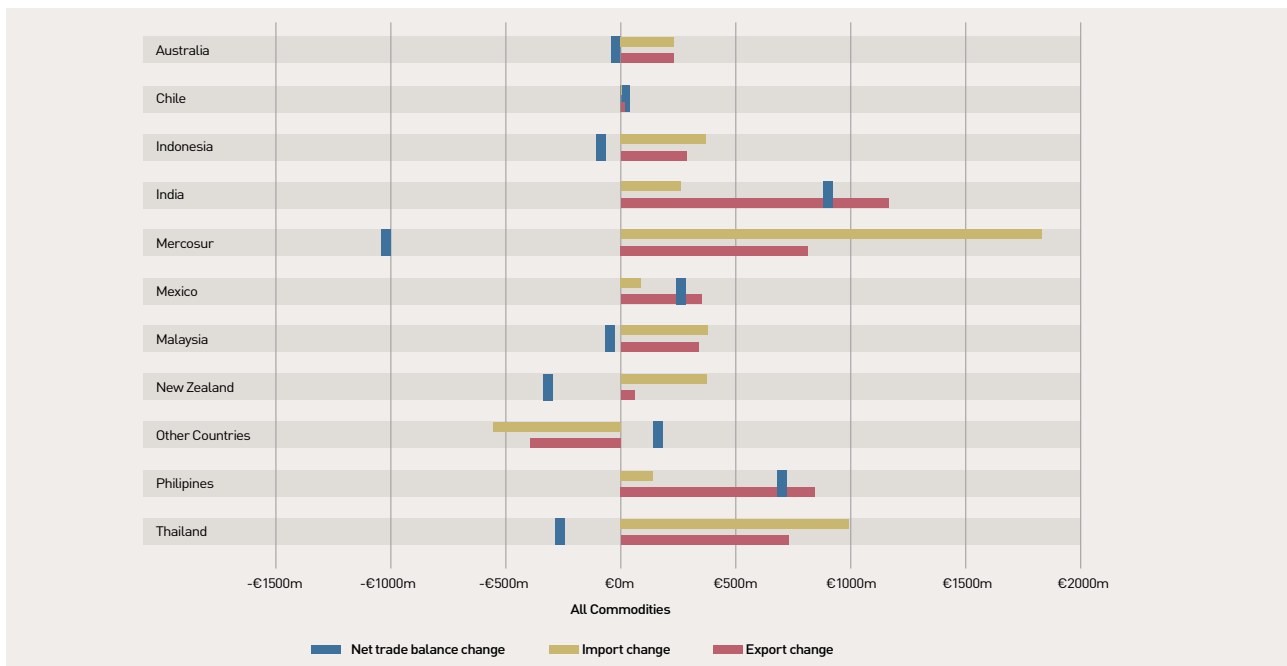
A recent Joint Research Service of the European Commission Cumulative impact study shows limited direct extra benefits for farmers from upcoming trade agreements, yet reinforces the concerns for sensitive sectors in the EU (beef, sheep meat, poultry, sugar, and rice), with Mercosur countries the key beneficiary, often at the expense of other trading partners. The study also supported growing concerns with regard to the impact of the UK’s new trade agenda, wherein in addition to increasingly losing market access to the UK market for many of our products, the EU will also most likely witness an increase in UK exports of already sensitive commodities, such as beef and sheep meat.

Careful consideration must also be afforded to the design of the Association Agreement with Ukraine, specifically Article 29, to preserve EU unity and the integrity of the EU Single Market. A workable compromise and constructive solution to maintain trade flows is needed, all the time protecting EU producers, helping Ukrainian producers to diversify their exports, re-establish old trading routes and limit their dependency on the EU market.

### IFA Propose:

- The EU must not agree any trade deal which:
  - Further compromises the viability of EU agriculture sectors.
  - Sets a double standard in the market and undermines the quality and standards of EU food.
  - Trade agreements must include a sustainability requirement, the implementation must be monitored, and the sustainability work done recognised to ensure reciprocity in farm production standards and a level playing field to ensure fair trade.

Figure 9: Change in EU trade of agri-food products - Ambitious compared to the Baseline in 2032



[Source: European Commission, 2024]

## SECTION 6:

# Targeted sectoral supports

## Areas of Natural Constraints (ANCs)

The ANC payment is the first direct payment typically received by farmers annually, and represents an integral revenue stream, particularly for the more vulnerable farm sectors. Currently, it is worth €250m to nearly 100,000 farmers annually. It is vitally important that ANC payments are received on time while the total budget allocation to ANCs and maximum permitted eligible area is increased to past levels (45ha) to take account of inflationary pressures and the low farm incomes that this payment supports.

### IFA Propose:

- Funding for the ANCs is increased by at least a further €50m to bring the total budget for the scheme to €300m, with eligible area to be increased to 45ha.

## Hill Farming

### Uplands Recreation Scheme

Developing an Upland Recreation Scheme, to be implemented through the Mountain Access Project (MAP) areas, was a key initiative outlined in 'Embracing Ireland's Outdoors: National Outdoor Recreation Strategy 2023-2027.'

### IFA Propose:

- Implement a higher payment rate for farmers beyond the standard own-work rate of the Walks Scheme, and extend the scheme beyond MAP areas. This increased compensation reflects the additional challenges and ensures that farmers are adequately rewarded for their essential role in maintaining these areas.
- Extend the maximum payable work hours per annum under the scheme to 250 hours. This extension acknowledges the extensive labour involved in managing mountain access routes and provides fair compensation for the time and effort farmers invest.
- Ensure that farmers and landowners in identified project areas are fully consulted at all stages of development and implementation. This includes initial planning, ongoing development, and final execution. Establish formal consultation processes, such as advisory committees and regular feedback sessions, to integrate their input and address their concerns throughout the project lifecycle.

## Mountain Access Projects

The Mountain Access Project, developed by Comhairle na Tuaithe, aims to formally establish recreational access agreements with landowners in mountain or selected upland areas to facilitate public access. Still in its infancy, the project provides public liability insurance for farmers to access their land for recreational use.

### IFA Propose:

- The Mountain Access Project is extended and piloted in new areas.
- Develop robust communication platforms, such as regular meetings and a dedicated farmer point of contact, to facilitate continuous dialogue between farmers and the administrative team. This will help quickly resolve any conflicts and adapt strategies based on real-time feedback from the ground, ensuring that the project aligns with their needs and respects their livelihoods.
- A 'No Dogs Allowed' policy is extended across all Mountain Access Project Areas.
- Establish a structured payment system to compensate farmers for providing access to their land. This will incentivise their participation and help cover any extra expenses incurred by providing access to the public.

## Dairy

Dairy farming in Ireland has undergone a major transition since the abolition of milk quotas in 2015.

Today, 18,000 Irish dairy farmers remain fully committed to producing milk of the highest standard to an ever-increasing and demanding market. Most have developed their business and invested heavily in their industry.

The Irish dairy industry provides employment for more than 80,000 people, mainly in rural Ireland. It exports 93% of its product and has an economic value of €17.6bn, which goes directly into the Irish economy.

There are many challenges now facing this vital industry, impacting potentially both the rural and Irish economy. Irish dairy farmers should be supported with measures that ensures both the economic, environmental and social sustainability of this industry is protected.

## IFA Propose:

- The Nitrates Derogation must be retained. There are approximately 7,000 farms in derogation across all farming enterprises in Ireland. While the derogation will have a major direct impact on their incomes, the unseen consequences of losing the derogation in rural Ireland will be substantial. See Section 7 for more detail.
- Dairy farmers, as custodians of the land, work with nature and the environment each day. They are playing their part in improving the sustainability of Irish dairying. However, this comes at a significant cost to their business. Transition funding should be allocated to assist dairy farmers and mitigate the ever-increasing cost of sustainability on their farms.
- In relation to accelerated tax allowances for capital investment involving slurry storage, its availability should be extended beyond 2025.
- To support efforts at improved water quality, the maximum 70% TAMS grant-aid should be extended to all farmers, including dairy farmers., irrespective of whether importing slurry or not.
- Local Authority inspections must provide at least 48 hours' notice required. Evidence of this approach is in place and working very well in Cork and Kilkenny.
- A fast-tracked effective planning application systems to assist farmers with the implementation of effective slurry management and other measures is required.
- Live exports are vital for trade and must be protected. Dairy farmers cannot be left exposed and excluded from EU and International markets.
- CAP monies should only go to 'active' farmers.
- The rearing of dairy beef calves is vital for both the dairy and beef sectors and support must be given to those farmers who are responsible for the rearing of these calves. We are proposing €100 per beef sired calf reared from a dairy cow (including dual breed cows).

## Suckler Cow and Beef

The suckler cow and beef sector in Ireland is the single largest farm sector in the country, contributing almost €3bn in export value to the national economy from over 80,000 family farms.

The suckler cow and beef sector have a huge role to play in ensuring production levels and output values from the Agri sector are maintained while also meeting our climate target ambitions.

The sector will also be pivotal in ensuring we have the infrastructure and labour required to rear dairy beef calves in a sustainable long term viable framework if supported appropriately.

Suckler and beef farming is a low-income vulnerable sector dependant for in excess of 100% of Family Farm Income (FFI) from direct supports annually.

The low income and vulnerability of the sector are contributing to the exodus witnessed from suckler production and the increasing age profile of farmers in the sector.

The national suckler herd has reduced by almost 250,000 head over the last 10 years, dropping from 1.1m cows in 2013 to 850,000 in 2023 a decline of almost 25%.

There are a number of factors that have contributed to this decline but central to it has been low income levels.

Increased production costs, increased bureaucracy and complexity of schemes are all adding to the decline.

Our suckler herd and the small-scale family farms it is located in in addition to the value of exports to the national economy are the drivers of socio economic and environmental sustainability of rural Ireland.

## IFA Propose:

- The suckler herd in Ireland is a key national resource that must be protected through meaningful direct supports.
- All trade deals, most particularly Mercosur, that provide increased access to our key EU market for beef must be rejected.
- Government must commit to protecting the vital live export trade for farmers for all categories of animals and ensure farmers continue to have access to the single market and to international markets for our highly sought after animals reared and transported to the highest welfare standards.
- New EU Transport Regulation must be based on solid well established scientific evidence.
- A simplified CAP that directly supports food production with targetted payments for suckler and beef farmers is needed, without the income foregone / cost incurred requirement.
- The EU Deforestation Regulation cannot impose additional bureaucracy on Irish beef farmers.

## Suckler Cow Supports

Current targeted supports for suckler cows consist of the CAP Suckler Carbon Efficiency Programme (SCEP) which has 3 years of the 5-year funding commitment of €52m/year or €150 for the first 22 cows in a herd and €120 for the remaining cows to run. This is a Pillar 2 scheme which has the cost incurred, income foregone requirement for any supports provided, which erodes the value of the support payment to farmers.

The National Beef Welfare scheme for 2025 is an annual scheme with no funding commitment past 2025. Funding of €28m has been provided for this scheme which will return €75/cow for a maximum of 40 cows. This scheme is also based on the cost incurred, income foregone requirements.

The combined direct supports available for 2025 for suckler cows is €225/cow for the first 22 cows with the levels reducing thereafter.

## IFA Propose:

- The targeted support for suckler cows must be built to a minimum of €300/cow to provide economic viability and long-term sustainability of the sector through generational renewal, maintain its positive contribution to our climate target ambitions and drive of the socio economic, environmental and biodiversity sustainability of rural Ireland.
- A simplified SCEP scheme for the remainder of the current CAP is required, that reduces the administrative and compliance burden on farmers and reduces the requirements in the scheme.
- A targeted suckler cow scheme in the next CAP is also required, that is based on supporting food production without the cost incurred, income foregone requirements.
- Government must also commit to providing multiannual funding for the National exchequer suckler schemes which is critical to allow suckler farmers plan for the future with confidence and certainty in the knowledge of the levels of support that is available to them.
- A national exchequer scheme for the €75 payment should be provided for 2025 that is practical, easy to implement, reflects existing good farm practise with minimal leakage of monies for all eligible cows on farms by removing the proposed 40 cow limit.

## Beef Calf from Dairy Herds Rearing Scheme

Developing a sustainable dairy calf to beef system in this country requires direct support to the farmers taking the financial risk in rearing these calves. There must be a Dairy Beef Calf Scheme that provides incentives for farmers to rear calves from the dairy herd. The scheme must reflect the costs, labour and standards required to maximise performance and viability of this livestock production system. Farmers who follow best practice in this area and who focus on rearing high commercial beef value (CBV) calves should be supported.

## IFA Propose:

- A multiannual scheme for these farmers is needed, with a payment of €100 per calf for the rearing phase of these animals.

## Beef Sustainability Scheme

Farmers feeding animals for the second year of beef production will be required to play a pivotal role in achieving the climate target ambition for the sector. The sector is a low-income vulnerable sector that has had a significant reduction in CAP direct payments. Capacity and resources are not available on these farms to deliver the changes required to achieve the climate ambition for the sector. Farmers rearing and finishing weanling and store cattle born in suckler and dairy herds must be directly supported for this phase of the process.

## IFA Propose:

- A multiannual scheme is needed with a minimum of €100/animal payment to support measures that maximise the performance of these animals. Young Bull finishers have the potential to positively impact on the average age of slaughter of all prime cattle and must be directly supported by Government in this high-cost specialist production system.

## LESS Requirements for farmers stocked between 100 and 130kg organic N

The LESS requirements proposed to come into effect from 1<sup>st</sup> January 2025 for farms stocked between 100 and 130kgs organic N must be deferred and reviewed by Government. Options available for these farms are not practical, economically viable, or even safe. For more detail please see Section 8.

## Sheep

The sheep sector is the second largest farm sector in Ireland, carried out on 35,000 farms, often on some of the most challenging farming lands in the country.

The sector had an export value of sheep meat of €440m in 2023 from 77,000/t of sheep meat exports.

Sheep farming is an extremely low-income sector dependant on direct supports for over 100% of Family Farm Income (FFI).

The sector plays a critical role in the socio economic and environmental well-being of rural Ireland and the communities throughout the country where sheep farming takes place.

The average flock size in the country is 113per flock.

The small scale nature of the farms in the sector and the low-income levels on farms are significant threats to the sustainability of the sector and generational renewal within it.

The collapse in the wool market has compounded the income challenges on sheep farms.

Dog attacks on sheep add further stress and costs on sheep farmers. These must be stopped.

The hill sheep sector faces additional challenges which are compounded by the extremely low market returns for their store lambs. The hill sheep sector adds enormously to the bio diversity and environmental sustainability of the terrain they are farmed in and this must be recognised in additional supports to ensure farmers continue to farm sheep in the hills.

Government must recognise the invaluable food production, socio economic and environmental contribution of the sheep sector to the country.

Directly supporting the sector through targeted supports

are critical to sustain the sector and incentivise generational renewal.

### IFA Propose:

- Current targeted supports committed to the sector extend to €25/ewe but are based on income foregone, cost incurred principles necessary in CAP Pillar 2 schemes and national exchequer funded schemes. These requirements erode the direct income value of the supports and reduce in real terms the value for sheep farmers.
- A simplification of the current Sheep Improvement Scheme in the CAP Strategic plans is required, that will reduce the cost and complexity of compliance with the scheme for farmers. The additional €5/ewe secured in Budget 2025 should supplement the payments for the current measures in the Sheep Welfare Scheme.
- A CAP that directly supports sheep production through new funding from Pillar 1 is required, without the cost incurred, income foregone criteria.
- The national exchequer scheme should be extended to a multiannual scheme that will allow for longer term planning and investment by sheep farmers.
- Measures required in the national exchequer schemes should be practical, existing good practice on-farm actions in order to minimise leakage of vital funds for sheep farmers.
- Issues and limits to national exchequer funding to farmers in the EU State Aid Rules should be resolved.
- Government must commit to providing total funding of a minimum of €30/ewe in the next 12 months.

Hill sheep farming requires additional support recognising the unique challenges faced by these farmers and the critical role farming plays in these areas delivering socio, economic and environmental benefits.

The supply of lambs in the early part of the year has become more dependent on store lamb producers and finishers as more lowland flocks opt for later lambing. Supplies of these store lambs from the hill sheep sector are now an integral part of lamb processing numbers at a critical time to retain key customers for Irish lamb when supplies increase throughout the year.

### IFA Propose:

- Hill sheep should be provided with an additional €10/ewe bringing direct support to €40/ewe.

## Dog Control

Government must commit to providing appropriate resources and funding to allow an effective operational Dog Warden service in every county with staffing levels that ensure enforcement of the obligations of dog owners.

### IFA Propose:

#### Government must commit to providing

- A single national database for all dogs correlating licensing and microchipping and identifying the person responsible for the dog but at a minimum alignment of the existing licensing and microchipping records to one central access point.
- Full enforcement of microchipping and licensing obligations of dog owners for all dogs.
- Stronger powers of enforcement for dog wardens and Gardai and clarity of these powers.
- Increased on the spot fines for failing to comply with the microchipping and licensing requirements.
- Increased sanctions and on the spot fines for failing to have the dog under control.
- Significant on the spot fines for dogs found worrying livestock.
- Legal requirement for dogs to be microchipped and licensed and identified on the NVPS (National Veterinary Prescribing System) prior to any veterinary treatment or prescribing of medicines by veterinary practitioners.
- Authority to apply the legislative obligations to dogs in border regions owned by persons not resident in the state.

## Animal Health

Farmers in Ireland continue to lead in advancing the high health and welfare status of the animals under our care.

The broader agri sector benefits enormously from the investment and work of farmers in this area.

There must be a better and more inclusive cost distribution of animal health and welfare actions on farm to reflect all beneficiaries of the action's farmers undertake.

TB continues to cause enormous hardship on farms and the escalation in numbers of TB reactors is in no small way attributable to the Department of Agriculture's failure to implement an effective wildlife control programme, and compounded by the roll out and subsequent failure of the badger vaccination programme.

The AHI model was developed to have a more inclusive decision-making process in addressing non statutory diseases in the country. Farmers have more than played their part in this structure but have been continually failed by the lack of government support for the initiatives shown in disease eradication programmes such as BVD.

Trusted independent diagnosis and advice for farmers is a key component of animal health and welfare action decision making on farm. The Regional Veterinary Laboratory network has a critical role to play in this regard and services to farmers must be enhanced.

Access to competitively priced important veterinary medicines is vital for animal health and welfare and in particular access to preventative medicines to reduce the need for antibiotic usage on farms.

## Bovine TB

### Wildlife Control Programme:

The level of TB in the national herd has been allowed to rise to an unacceptable level with the projected number of productive animals removed from our farms this year as TB reactors to be over 40,000. The failure of the badger vaccination programme has been the major cause of the rise with badger populations being allowed to grow uncontrolled in vaccination areas. These areas are now the blackspots for TB.

#### IFA Propose:

- Government must return the Wildlife Control Programme primarily to a density reduction programme to reduce the prevalence of TB and provide the resources to ensure the effective and timely implementation of the programme in TB areas.

### Deer Management Strategy Group:

The Irish Deer Management Strategy Group have set out plans to put structures in place to reduce the densities of deer in regions where the population is not maintained safely within its natural habitat.

#### IFA Propose:

- The funding and long term political support to develop and expand this structure must be provided.

### Farmer liability in Payment for TB testing

Farmers have a long-standing agreement with Government in relation to payment for TB testing on their farms. The agreement requires farmers to pay for one full herd test in a calendar year and at no shorter interval than 10 months. All other legislatively required testing is paid for by the Department of Agriculture. New legislative requirements relating to TB testing in the EU Animal Health Law are part of this agreement.

#### IFA Propose:

- Long-standing agreements in relation to payment for TB testing must be fully honoured. This includes the legislatively required pre/post movement 30-day test requirement.

### Development of Vaccine for TB

The impact of TB Controls and loss of productive animals from farms as TB reactors is a cost burden that must be removed from farmers. The prolificacy of the disease in the national deer and badger population and the lack of meaningful measures to address the disease threat from these sources is reducing the opportunity to eradicate the disease from our cattle herd.

#### IFA Propose:

- A marker vaccine for TB and its recognition in trade laws and health certificates to ensure trade continues to be facilitated.

## AHI Programmes

### BVD

The BVD eradication programme commenced on the 1st of January 2013. Now in its 12th year farmers have contributed over €120 million and have done all the heavy lifting required to bring us within touching distance of legislatively recognised BVD free status.

#### IFA Propose:

- Government should commit to providing the funding for the remaining testing requirements of the BVD programme.

### Johnes

There is currently no Johnes eradication programme for 2025. The programme to-date has operated on an agreed funding model between farmers, co-ops and the Department of Agriculture.

#### IFA Propose:

- Continued funding for the Johnes programme should be provided in an agreed funding model.

### IBR

Eradication of IBR is expected to take 16 years from implementation of a national programme to eradication and cost in excess of €40 million per year. Justification for an IBR programme include improved animal health and welfare, reduced need to use antibiotics and access to some live export markets. The beneficiaries of a national IBR programme extend beyond the farm gate and as such must all contribute to the costs of the programme.

#### IFA Propose:

- Government must commit to developing and contributing in a funding model for a National IBR programme that equitably recognises all costs associated with the programme and includes proportionate contributions from all identified beneficiaries.

## Parasite Control Programme

Efficient and timely use of antiparasitic medicines is crucial for grazing ruminants. With increased resistant building in some herds a new approach to their use is needed.

#### IFA Propose:

- Financial support is required for the implementation of a parasite control programme on farms.

## VAT Rate on Vaccines

The current VAT rate charged on veterinary vaccines is 23%, with an annual spend by farmers on vaccines of over €40m. This is costing farmers €10m in VAT that can be removed. The EU Vat Directive allows for the VAT rate on these products to be reduced to 0% since 2022. DAFM committed to farmers this 0% rate would apply from 2025. The recent budget has failed to deliver on this commitment.

Reducing the rate to 0% would result in over €10m in direct savings for farmers and promote increased usage of vaccines on farms. The encouragement of vaccine use is vital in counteracting antimicrobial resistance in both animals and humans. With the VAT flat rate rebate there would be no cost to the exchequer.

### IFA Propose:

- The commitment given to farmers by DAFM to reduce the VAT rate on veterinary vaccines to 0% must be honoured.

## Regional Veterinary Laboratories

In 2019, €33.5m was allocated for a 10-year programme to enhance the Regional Veterinary Laboratory Network and associated services to farmers. It has been 5 years since the commitment was made and no infrastructural development or enhancement of services to farmers has been visible.

### IFA Propose:

- Government must commit to utilising the €33.5m allocation for the upgrading of the Regional Veterinary Laboratory network and the enhancements to the services to farmers from the RVL network and provide a realistic time frame to deliver these enhancements.

## Fallen Animals

The current fallen animal disposal system is failing to provide farmers with a reliable and competitively priced fallen animal disposal system. Knackeries continue to receive direct supports from DAFM with no enforcement of obligations to maintain competitive prices or provide a level of service.

### IFA Propose:

- The the entire fallen animal collection system should be reviewed to identify the most effective and efficient means to ensure farmers can meet their legal obligations to dispose of fallen animals efficiently at a competitive price.

## Tillage

### Tillage Survival Scheme

Significantly elevated costs of production; persistent adverse weather conditions; converging BISS entitlements;

and a totally distorted land rental market have put the economic viability of the Irish tillage sector in an extremely precarious position.

Incomes this year will again fall well below the multi-year average following one of the lowest income years last year, challenging the very survival of the sector.

Minister McConalogue announced a tillage support payment of €100 per hectare in April (with funding subsequently allocated in Budget 2025), but in reality, given one of the biggest crises in the history of our tillage sector, this is a long way short of what is required and only partly returns some of the reduced allocated funding to the sector compared to 2023 levels. Following the publication of the Tillage Vision Group Report in May 2024, a 5-year plan to ensure the economic survival of the tillage sector must be part of the next program for government.

### IFA Propose:

- The establishment of a **5-year Tillage Survival Scheme with an annual payment of €250/ha** for commercial tillage farmers, costing c.€65.75m.
- Any payment per hectare under any tillage support scheme must not be capped for individual growers but the overall budget should be based on a national reference tillage area at an appropriate point in time in order to limit disruption of the land market.
- Following the publication of the Tillage Vision Group report in May 2024, a 5-year plan to ensure the economic survival of the tillage sector must be part of the next program for government.

## IFA Tillage Survival Scheme funding requirement

Table 5: 2024 Estimate Cereal Area Figures (wheat, barley, oats)

Payment (€/ha)	Possible Reference Area (ha)	Estimated Annual Cost (€)
€250/ha	263,000	€65,750,000

## Tillage Expansion Scheme

IFA propose the introduction of a **Tillage Expansion Scheme** in 2025. This is a must to encourage additional land and farmers into the sector and stem current and future land losses from the sector. As the land rental market remains in flux and becomes increasingly competitive, tillage farmers must be placed in a position to compete on this market to mitigate the continuation of the decline that has been experienced so far.

### IFA Propose:

- A payment of **€400/ha** should be paid on land converted into tillage in year 1 with a maintenance payment of **€250/ha** following in year 2. Land entered into any such scheme must remain in tillage for a 5-year period.

## Protein Aid Scheme

IFA fully support the proposed amendment to increase the budget for Protein Aid Scheme from €7 million to €10 million euro annually from 2025 onwards. Increasing both the budget and target area to 20,000ha is essential in reducing Ireland's reliance on imported protein sources.

## Milling Industry Support

IFA believe it is important that a native cereal flour milling industry must be supported and re-established in the coming years. It is critically important to improve national food security in this food category.

### IFA Propose:

- A stakeholder group must be established to build on the findings of the Enterprise Ireland report on re-establishing a native flour industry.
- Capital support grants must be provided to support existing flour mills and those in the development pipeline.

## Poultry

### Increased Financial Support for Disease Outbreaks

Poultry farmers face immense financial strain during disease outbreaks, often bearing the burden of managing these crises with minimal support. There is an urgent need to significantly increase the available funding to poultry farmers affected by diseases which cause devastation on farms, essentially leaving the farmer to manage this massive burden themselves. This issue has been particularly evident this year for some farmers who lost their birds due to a disease outbreak and were not supported adequately whatsoever.

The sector requires urgent financial supports and increased budgets applied in the event of a disease outbreak. This funding should be immediately accessible in the event of an outbreak to mitigate the devastating economic impact on farms.

### Creation of an All-Island Disease Control Team

To effectively manage disease outbreaks and in the interest of bird welfare, we call for the establishment of an all-island culling and disease control team supported by the Government.

This team should have access to a reserve supply of gas, ensuring Ireland's self-sufficiency in managing disease outbreaks without the need for external resources. By creating a dedicated, domestic team, we can improve preparedness and response times, protecting the poultry industry more effectively.

## Expansion of Advisory Services

Currently, there is only one poultry advisor employed by Teagasc for the entire Irish poultry sector, which is grossly insufficient. We advocate for the hiring of additional advisors to provide much-needed training, farm advisory services, and support for industry-specific research. More advisors will enable better outreach, support for poultry farmers, and increased adoption of best practices in disease prevention and farm management.

## Establishment of a Dedicated Poultry Research Facility

To ensure the poultry sector's sustainability and growth, it is essential to establish a research facility. This facility would focus on upskilling the workforce, attracting new talent to the industry and conducting research into emerging technologies. It would also serve as a hub for testing new equipment and technologies for both the poultry and pig sectors, allowing farmers to assess their viability before adoption.

## TAMS Support for Poultry Farmers

On-farm investment is a critical aspect of maintaining and improving poultry farm operations. While the recent increase in the investment ceiling under the Targeted Agricultural Modernisation Scheme (TAMS) to €500,000 at 40% grant aid is acknowledged, it remains insufficient to incentivise poultry farmers to make the necessary upgrades to meet TAMS specifications. To encourage meaningful investment in modernisation and sustainability, this ceiling needs to be revised upwards significantly. A higher grant aid threshold is essential to ensure poultry farmers can afford the required infrastructure and equipment upgrades to meet evolving standards and challenges in the sector.

### IFA Propose:

- Increased investment ceilings and grant aid of 60% for all PPIS eligible farmers

## Pigs

### 4-day notification of organic nutrient movements

In February of this year, DAFM announced a suite of nitrates proposals to improve water quality as part of a review of the Nitrates Action Plan. Included therein was a move to a new four-day requirement to notify the Department of any slurry movements between farms.

Given, in most cases pig operations export the majority / all their nutrients, this rule places an unworkable administrative burden on pig farmers, who already maintain comprehensive records under EPA and Bord Bia standards.



### IFA Propose:

- A more practical solution to current arrangements is a biannual reporting system that aligns with current on-farm practices.
- Incentives for pig slurry utilisation, which is key to reducing chemical fertiliser use and promoting sustainability, should be provided.
- It is imperative the Department of Agriculture expedite swift roll out of 70% grant aid to incentivise the installation of additional slurry storage on importing farms.
- Expedited planning permission process to ensure planning can be obtained in a swift and efficient manner.

### TAMS

On-farm investment is an ongoing feature of commercial pig farm operations. IFA acknowledge the additional investment ceiling of the Pig and Poultry Investment Scheme (PPIS) to €500,000 at 40% grant rate, however, for pig farmers in particular, this increase, while welcome, does not suffice to encourage pig farmers to invest in the required changes in specifications for their farms to meet the TAMS specifications. This would need to be revised upwards significantly to facilitate investment at farm level.

### IFA Propose:

- Grant aid should increase to 60% for PPIS for all farmers.
- Inclusion of Grant Aid Funding for slurry processing equipment under the PPIS at 60%.
- Inclusion of additional items to improve biosecurity and animal welfare.
- Grant aid for slurry storage for all farmers at a rate of 70% from a ringfenced national fund.

### Pig Stability Fund

Late 2021 and 2022 have been the most difficult years experienced in the pig sector in living memory, with higher levels of volatility and cashflow pressure endured.

Given its frequency and impact, Government supported volatility mechanisms are required urgently if the sector is to grow in the future. DAFM referenced, in the context of volatile dairy markets, the introduction of a volatility management tool as part of Budget 2025. Detail was limited, however it is imperative its scope and availability spans all farm sectors.

### IFA Propose:

- The sector, in conjunction with government and the wider agricultural sector needs to have a discussion now on what is the most feasible way to address an introduce a volatility management mechanism, as any intervention will take a number of years to 'bed-in' and build-up sufficient resources in preparation for the next financial challenge.

## Revision of Regulation 1/2005 on Animal Transport for Pigs and Poultry

Ireland's location as an island nation on the western fringes of the European Union must be heavily considered when developing a new regulation on Animal Transport provisions for Pigs and Poultry, with key consideration given to both the length of allowable journey times to ensure the continuity of trade between Ireland and the UK which is a market of key importance for the live export of Irish end of lay hens and the spacing requirements for poultry and pigs.

The proposed amendment by the Commission to limit the transport time for end-of-lay hens to 10 hours, including loading and unloading presents a considerable challenge for the Irish poultry sector and the wider EU. Given that there are a limited number of certified slaughter facilities to handle those birds in Ireland, a significant portion of these hens are transported to the UK, the proposed regulation would disrupt established practices and potentially compromise the welfare of the animals. Solutions must be provided for sustainable slaughtering solutions for any change to be considered. The current standards ensure that transportation is conducted to a high standard, prioritising the well-being of the hens. From an Irish perspective, a journey duration of 12 hours (excluding loading and unloading) is required to 3 Submission – Revision of Animal Welfare in Transport Legislation allows us to continue to export our end-of-lay hens to the UK, ensuring compliance with regulations and the maintenance of animal welfare standards. The exclusion of loading and unloading times will maximise animal welfare standards during loading and unloading as catchers can take the required time to carefully manage the process, ensuring the birds are not stressed by a restricted process. This balanced approach acknowledges the complexities of the poultry industry while upholding the welfare of the animals involved.

The proposed increase in space allowance for poultry presents a substantial economic challenge for farmers, processors, and transporters in the poultry industry. The change would require between an additional 33-70+% increase in space allowances depending on the production type. The detailed specifications for headspace in poultry transportation presents difficulties for both transport operators and infrastructure. Furthermore, existing slaughterhouse facilities across the EU likely do not have the capacity to accommodate chickens transported in containers of the proposed size. Establishing such facilities would require substantial investment and retrofitting, with no guarantee of significant improvement in animal welfare.

Should the new regulation necessitate more space, it would significantly impact our operational costs. Moreover, this the shift would pose considerable biosecurity challenges as it would require increased truck involvement in clearing a house, potentially increasing the risk of disease transmission and result in needing to enter the house more times to

complete the clear. Balancing animal welfare concerns with the practical realities of the industry are crucial, ensuring that any regulatory changes are both feasible and effective in promoting the well-being of poultry while also considering the economic sustainability of the sector. This change in space allowance is unviable at the current market prices and is a cost which neither farmers nor industry can withstand.

The need for veterinary supervision during loading and unloading presents notable hurdles. There is a pronounced deficit of veterinarians within Ireland and the EU. Furthermore, loading and unloading activities in the poultry industry frequently take place during nighttime or early morning hours, and it is not practicable to implement this.

According to the EFSA opinion, concerning the horizontal space allowance for pigs during road transport, the available evidence suggests that a k-value of at least 0.027 in the allometric equation relating space to liveweight is required for all categories of pigs (this equates to 0.62 m<sup>2</sup> for a 110-kg finishing pig). Finishing pigs from farm to slaughter is the most common stage for pigs to be transported in Ireland. Like the end of lay hens, this reduction poses massive economic and operational challenges for our industry and farmers, which are not recognised in full in the impact assessment. In current legislation the finished pig for slaughter (100kg plus) must have a minimum space allowance of 0.425m<sup>2</sup>/pig – a move to the proposed 0.62m<sup>2</sup> would increase the slaughter pig space requirement by 46%. The spacing recommendations identified by the potential revision will not only result in Pig and Poultry farms having to make further capital investments in transport vehicles, which is less sustainable, but increasing space requirements during transport itself also has the potential to decrease animal welfare.

Need for Further Research - EFSA. The EFSA scientific opinion recommends that future research should be carried out for both space allowance.

## Horticulture and Potatoes

The actions in the National Horticulture Strategy must be implemented, otherwise the exodus will continue and empty supermarket shelves and/or increased dependence on imports will become the new norm. Better supports are needed and retailers must pay the cost of local sustainable production.

As part of the Horticulture Strategy, there is an ambition to increase the farmgate value of the horticulture sector by 30% to €688 million by the end of 2027. Government commitment toward actually achieving this target is however questionable following Budget 2025, and its 25% cut in allocated funding and targeted interventions that will do little to combat the soaring input costs that growers are, and have, endured in recent years. The announced increase in the minimum wage will further erode growers' margins. We are continuing to

lose growers, and significant targeted interventions are required shortly to correct.

### IFA Propose:

- The Government must act on the eight key strategic actions set out in the National Horticulture Strategy supporting the expansion of the Irish Horticulture sector and commit the extra resources required for research and development and advisory services.
- A Horticulture Crisis fund must be established to help alleviate the additional cost of production, and extended to include commercial growers in the glasshouse high-wire crops, field vegetable, mushroom and apple sectors, soft fruit growers (especially those with heated gas) and all mushroom production.
- Funding for the scheme of Investment Aid for the Development of the Commercial Horticulture Sector should be increased to €15m to meet the demand for investment, improved efficiency and innovation as evidenced by the over subscription of the scheme in previous years, particularly last year.
- Continued investment and research is required to develop commercial sustainable alternatives to peat, with 'Just Transition' funding used to cover costs any implementation/transition costs incurred by impacted growers.
- A seasonal work permit scheme must be put in place for the sector that is fit for purpose. Ireland is one of the only European countries that does not have a bespoke seasonal permit scheme.
- Compensation must be provided for the disposal of ash plants in the amenity horticulture sector, arising from the Ash-Dieback disease.
- Currently available active ingredients for tillage/horticulture farmers must be re-authorized for use.
- Irish and EU growers require a level playing field whereby they are not compelled to compete with imported produce produced under environmental and regulatory controls which fall below EU standards.
- The Government must ensure that the EU applies parity of treatment in licencing products with the introduction of an equivalence in standards.

### Spent Mushroom Compost Scheme

The potential for a spent mushroom compost scheme, similar to the straw incorporation scheme, may hold significant potential for the agricultural and horticultural sectors, improving soil fertility and contributing to sustainable agriculture and circular economy practices.

### IFA Propose:

- A budget of €2M should be provided to initiate a pilot Spent Mushroom Compost scheme.

## Seed Potato

The availability of seed potatoes has been a crucial challenge for the industry since Brexit. Approximately 4,000t of seed potato previously supplied by Great Britain, as of 1 January 2021, can no longer be imported into Ireland. The sector requires ongoing support to revitalise the domestic production of seed potato potatoes following Brexit. The sector received funding under the Brexit Adjustment reserve in 2022 and 2023. However, building costs were at an all-time high during this period, and there was a lot of uncertainty in the wider horticulture sector.

### IFA Propose:

- That the seed potato sector receives continued financial support to encourage increased production.
- A temporary derogation must be put in place to allow seed potato to come from the U.K. until our domestic market for seed production is re-established.

## Equine

Ireland's horse sector is world renowned. The country has a deep-rooted tradition of horse breeding and ownership, particularly among rural farming communities. There is a need to provide greater financial support from existing funding sources to support horse breeders and improve the traceability of all horses.

### IFA Propose:

- DAFM support a breeder focused incentive scheme for thoroughbred and sport horses through Horse Racing Ireland (HRI) and Horse Sport Ireland (HSI) respectively to support Irish grassroots equine breeders.
- Full consideration to be given to IFA's proposal that 15% of all prize money from equestrian events and racing to be allocated to breeders.
- DAFM to take control of administering a complete Horse Identification and Movement system (HIMS) database to identify all horses
- Government funding for Horse Racing Ireland (HRI) and Horse Sport Ireland (HSI) needs to be increased in line with inflation.

## Organic Farming

The increased Budget funding of €10m to €67m for the Organic Farming Scheme in 2025 is positive, alongside the launch of the new Organic Strategy.

However, increased funding will be required to meet Ireland's Climate Action Plan target of 10% of land area to be farmed organically by 2030, with greater intervention to better protect organic farmers already in the system a priority.

Organic markets and prices are behind conventional in some instances, and that is before we will have additional supply as more farmers complete the conversion process.

### IFA Propose:

- Increased investment needs to be made toward developing suitable markets and outlets for existing organic produce and the projected increase coming onto the market in the coming years.
- Funding for the Organic Farm Scheme should be increased to incentivise and further develop the land area under organic production.
- The participation payment should be maintained.
- An additional payment should be made on the first three ha of organic horticulture.

## Aquaculture

The National Strategic Plan for Sustainable Aquaculture Development 2030 is the primary policy document for the Irish Aquaculture sector as it sets out the government policy objectives and key actions until 2030, in line with EU Strategic Guidelines for Sustainable Aquaculture. Considerable investment and appropriate legislative changes will be required to achieve the objectives of the plan.

### IFA Propose:

- Aquaculture Policy and Legislative reform – To achieve the objectives and specific actions outlined in the Seafood Development Programme 2021-2027 and the National Strategic Plan for Sustainable Aquaculture, it is now critical that a single piece of legislation is brought forward to implement and underpin appropriate aquaculture policy and bring together all the existing primary, secondary and amended legislation in one single provision. IFA proposes that sufficient funding and resources must be allocated to facilitate implementation of Recommendation 8.16 (Legislative Reform) of the 'Review of the Aquaculture Licensing process 2017', as well as the provision of resources for the aquaculture legislative and licensing process within the remit of DAFM and its Agencies.
- Aquaculture funding and restructuring – EU Court of Auditors Report 'EU aquaculture policy Stagnating production and unclear results despite increased EU funding' recommendations must be implemented to ensure European Maritime, Fisheries and Aquaculture Funds (EMFAF) are appropriately allocated and fulfil the propose of promoting and developing a sustainable aquaculture sector. All stakeholders, industry, State agencies, Government departments must work collaboratively to address obstacles, improve targeting of EMFAF funds and examine the restructuring of the function of seafood enterprise development.

- **Water Quality** – There are 64 designated shellfish areas in Ireland as part of the EU Water Framework Directive requires all Member States to designate waters that need protection in order to support shellfish life and growth. Following the allocation of €2.7bn for Uisce Éireann to support the delivery of their Capital Investment Plan for 2025-2029, adequate funding and resources must be made available to ensure tertiary treatment is prioritised for all coastal Wastewater Treatment plants (WWTP) - specifically WWTP's adjacent to bays and harbours where shellfish production is carried out to sustain food safety, rural jobs and enterprise and compliance with the EU Water Framework Directive (formerly EU Shellfish Waters Directive).

## Farm Forestry

### Forestry and CAT/Stamp Duty Relief

Farm forestry is a key measure under the Land Use and Land Use Change and Forestry (LULUCF) sector in the Climate Action Plan 2024. When a farmer enters forestry, it is a permanent commitment of the land. In addition, under the new Forestry Programme, farmers are required to commit 32% of the productive land area to biodiversity enhancement and broadleaf planting.

Land with forestry is currently defined as being agricultural for CAT Agricultural Relief, providing those trees are being grown on over 75% of the land; if they cover a smaller amount of the land, the Relief cannot be applied unless the land is split into separate folios of forestry and agriculture.

However, with Stamp Duty, land with woodlands growing on a commercial basis does not qualify for relief and is subject to the 7.5% rate. Currently, the differing definitions cause unnecessary complications and complexities and act as a barrier to farmers investing in forestry.

#### IFA Propose:

- A full review of the Forestry Programme is required. Committing 32% of productive land area to biodiversity and broadleaf planting is excessive, impacting farm commercial viability.
- If any percentage of the farm is dedicated to forestry, it should be defined as agricultural land and the CAT Agricultural Relief applied to the whole farm.
- Farm forestry is treated in a similar manner in relation to the Consanguinity and Young Trained Farmers Stamp Duty Reliefs as it is with CAT Agricultural Relief, where it is defined as agricultural land.
- Where a non-farmer buys forestry, the normal commercial rate of stamp duty should apply to the full value of land and timber. This is required to ensure forestry remains primarily in the hands of genuine farmers.

The Government has significant ambition for the forestry sector as set out in the Climate Action Plan 2024, which aims to increase annual planting rates to 8,000 hectares per annum, to deliver an additional 28,000 hectares of new forest by the end of 2025. To date (21st October 2024) 1,302ha of new forestry has been established, just 16.28% of the annual plantation target.

Given that agricultural land accounts for 67% of Ireland's total land area, a farmer's decision to plant will be critical to driving the new planting programme. However, there has been an accelerated decline in farming planting over the last decade. This is due to successive policy decisions such as restrictions on planting productive land, increasing environmental regulation, increasing costs associated with managing small farm forests, unworkable conditions being attached to licences, inadequate compensation for farmers with ash dieback, as well as growing concerns on risk to plant health.

The reintroduction of a farmer premium differential in the new programme has done little to restore confidence or revive farmers' interest in planting. Substantive concerns remain regarding the excessive regulatory burden that is reducing the viability of forestry on farms. The reality is that many farmers no longer view forestry as a safe investment. The risks associated with committing their land in perpetuity have become too great.

New measures are needed to reverse the decline in afforestation, to de-risk the investment and restore confidence while ensuring a balanced regional spread of forestry is achieved.

#### IFA Propose:

- The **Payment Ecosystem Service (PES)** payment under the new programme requires farmers to further erode productive area to qualify for payment. This is unacceptable and needs to be amended. Farmers should be paid to manage the land they are required to provide as areas biodiversity enhancement, broadleaves and environmental requirements. They should not be required further erode productive area to qualify for a payment. The PES rate should reflect the income foregone from timber production and must be extended beyond the 7 years payment.
- The introduction of a **Harvesting Plan Grant** to assist forest owners with the increased costs and requirements associated with applying for a felling licence.
- The **Ash Dieback Reconstitution Scheme** must adhere to the recommendations of the Independent Review of Ash Dieback Response and a review of the Climate Action Performance Payment (CAPP). There is significant evidence illustrating the funding allocated is inadequate for site clearance on mature or more difficult sites.
- The introduction of a **Roadside Ash Tree Removal Grant** to support farmers to remove diseases roadside ash trees safely is urgently required. The grant should be administered by the Local Authorities, who would be responsible for coordinating the safe removal of the trees by providing grants to support farmers to hire relevant professionals to safely fell these trees.

- The allocation of funding to establish a **Forestry Development Agency** to drive the industry, such as exists in other natural resource sectors. It would be charged with optimising the performance of the Irish forest industry by providing a certification body, technical expertise, business support, international trading provision, funding, training and promoting responsibility environmental practice. The establishment of this Agency is critical to achieving the afforestation targets.

## Roadside Ash Dieback Scheme

Ash dieback was first detected in the Republic of Ireland in October 2012 on plants imported from continental Europe. The disease's introduction into Ireland resulted from inadequate controls on the importation of infected plants. The disease is prevalent throughout most of Ireland and is likely to cause the death of most ash trees over the next two decades.

The Roads Act 1993 places a statutory obligation on landowners to ensure that roadside trees do not threaten those using public roads. If a tree or branch falls onto a road and consequently causes injury or damage to an individual or property, the owner of the tree will be liable if found to be negligent.

Farmers are aggrieved that they are being held solely responsible for removing ash trees along public roads, when the State is responsible for introducing the disease. The cost of safely removing infected trees is substantial and dangerous, as ash dieback weakens the trees resulting in a high risk of a tree breaking and falling in an uncontrolled manner and the felling of roadside trees requires traffic management on public roads.

### IFA Propose:

- The introduction of a **Roadside Ash Tree Removal Fund** to support the safe removal of diseased roadside ash trees safely is urgently required.
- Similar in design to the **Local Road Improvement Fund**, impacted farmers would contribute either 10% or 15% to the estimated cost (subject to maximum contribution of €1,200), with the Local Authority taking control and responsibility for safety removing impacted trees and undertaking any required traffic management activity.

## Amendment to State Aid Guidelines to Support Farmers with Ash Dieback

The guidelines for State Aid in the agricultural and forestry sectors and in rural areas (2022/C 485/01) prevent Member States from providing compensation and annual premium per hectare on forests that need to be restored as a result of damage to forests from plant pests and infestation by invasive alien species. Farmers whose ash woodlands have been devastated by ash dieback disease receive no compensation

for loss of timber earnings or for the income foregone as a result of the disease. Farmers with forestry who are affected by disease are looking for equity and fairness with agriculture activities under State Aid guidelines. The policy deficiency means that the costs of outbreaks are borne almost entirely by producers who cannot receive compensation from the Government. This needs to be amended.

### IFA Propose:

- Under 2.1.3. Aid for the prevention and restoration of damage to forests IFA is seeking the inclusion of aid in the form of compensation and annual premium per hectare may be granted to cover the costs of income foregone and maintenance, including early and late cleanings, for a maximum period determined by the Member State.

## Designated Natura Areas

The designation of land as either SAC, SPA or NHA imposes severe restrictions on farmers' ability to derive an income from their land.

The economic viability and value of the c.35,000 farms on designated lands must be better protected. Their economic interests and security are being undermined due to the severe restrictions imposed on them, compounded by the inadequate administrative and governance systems. We are aware of several farmers waiting years for a decision from the government on applications submitted regarding Actions Requiring Consent (ARCs). This is unacceptable. Farmers cannot be left in limbo and should not have to suffer economic disadvantage. There needs to be an ongoing review of lands under designation, with the designation lifted where appropriate. Compensation should be permanent as long as the designation is in place. A 'no compensation, no designation' policy should apply. False promises were made to farmers operating in designated areas in this regard. This must be rectified in the first instance and a repeat avoided at all costs. In addition, no further restrictions can apply to these holdings, and they cannot disproportionately carry the burden of policy compliance for the Nature Restoration Law.

Payments through the National Parks and Wildlife Service (NPWS) for land under Special Areas of Conservation (SACs) and Special Protection Areas (SPAs) through the Farm Plan Scheme help meet the costs of restrictions imposed by designation. This is particularly relevant to the Shannon Callows, Hen Harrier, and hill areas, where severe farming and other developmental restrictions exist. However, additional resources need to be afforded to the Farm Plan scheme, with increased payment rates offered to reflect the extra costs and burdens on farmers and flexibility provided that it can operate alongside other agri-environmental schemes where additional land is held.

## IFA Propose:

- An appropriate compensation scheme funded independently of CAP, is required to ensure farmers currently affected by designation are adequately compensated for the farming restrictions placed on them and to account for a loss of earnings and land devaluation. Compensation should be permanent and in place as long as the designation is in place. A no compensation, no designation policy should apply. IFA oppose any further designations on farmland until current designations have been adequately compensated for, and existing system inefficiencies redressed.
- No further restrictions should apply to lands currently designated. Instead, increased support (advisory, financial, etc.) should be provided, and agricultural activity should be allowed to continue.
- Meaningful consultation and engagement with farmers is required before the imposition of any designation, with a mechanism provided for farmers wishing to appeal the proposed designation. The abrupt imposition, without any meaningful Government/stakeholder engagement of designations on farmland to date has been unacceptable.
- In consultation with IFA, a full review of the internal operating dynamic surrounding designations, compensation and applications for ARCs are required because the existing system is not fit for purpose.
- In consultation with IFA and following the original Farm Plan scheme construct, an independent body should be set up or engaged concerning any review or revised Farm Plan Scheme costings and payments.
- The Farm Plan scheme should operate alongside other agri-environmental schemes, be better profiled, and additional funding allocated to offer bespoke management plans and pay all farmers where due to designation of land, restrictions are imposed on farming and lands significantly devalued.
- Farmers in the agri-environmental schemes must be eligible for participation in both the NPWS Farm Plan Scheme on their designated land and for CAP funding on the remaining non-designated part of their farm.
- A new 'Farming for Habitat and Farming for Species' payment needs to be introduced to maximise environmental gain and compensate farmers who suffered a loss in income when EIP projects such as the Hen Harrier, Pearl Mussel, Burren Schemes end. Hill / SAC areas should also qualify for the same.
- Given its strategic importance and necessary transition at the farm level, a significant proportion of the Infrastructure, Climate and Nature Fund must be ringfenced and directed toward on-farm interventions and diversification activities, with higher rates afforded to farmers operating on designated lands.
- A straightforward process of 'delisting' or 'de-designating' currently, designated lands need to be agreed upon, and enforced without delay.
- NPWS should not be supported by State funding to secure large tracts of land for National Parks/rewetting purposes at the expense of existing/young farmers and new entrants to the sector.

## Cost of Employment

Due to general wage inflation and the lack of skilled staff, wages costs have increased considerably within the agricultural sector in recent years.

### IFA Propose:

- General Employment Permits – there should be no increase in the current €30k annual salary requirement until a full review of salary targets is complete.
- Need for a Seasonal work permit Scheme for all non-EU workers, similar to all other EU member states.
- Ensure support for rising employment costs is in place, which in particular is critical for the Mushroom and Horticulture sectors.
- Comprehensive support programme for agri operators who are struggling with the rising cost of employment. Increasing the employer PRSI threshold above the minimum wage annually and the introducing of a temporary PRSI credit for lower-earning workers.
- Employers pay 8.8% Class A employer PRSI on weekly earnings up to €441- needs to increase to €500/week.
- Cost of Business support scheme, which agriculture was excluded from in 2023, needs to be introduced for the agricultural employment sectors to mitigate against the increased costs of business imposed by the government, such as minimum wage, sick pay, and pension auto-enrolment.

## Hedge Cutting and Controlled Burning

Controlled burning is a very important sustainable and cost-effective management practice available to farmers to target and actively manage unwanted vegetation and improve the grazing conditions and other welfare benefits. When managed correctly, it balances agricultural objectives with conservation and habitat management practices, including consumption of excess vegetation, reduced risk and intensity of wildfires, help to reduce the spread of invasive and pest species and shifts soil nutrients to grow grasses.

### IFA Propose:

- The current ability under legislation to undertake prescribed or controlled burning must be maintained without additional restrictions or conditions. Clarification at local level is required to remove any mis-interpretation following the passing of Waste Management (Prohibition of Waste Disposal by Burning) Regulations.
- Government should consider introducing a pilot programme of gorse burning under supervision in the month of March; and hedge cutting of roadside hedges in August, as provided for under the Heritage Act 2018.

- Government should also consider the removal entirely of a closed period for the hedge cutting of roadside hedges in the interest of public safety, and/or an amendment to the Roadside Act 1993, assigning responsibility for the maintenance of roadside hedges to Local Authorities.

## Targeted Agricultural Modernisation Scheme (TAMS)

TAMS has contributed to the upgrading and modernisation of Irish farms and purchasing new and innovative equipment and technology for many years.

### IFA Propose:

- To keep in line with current inflation levels, investment ceilings and reference costs should be revised upwards, and costings updated at least annually.
- Additional items should be added, including grant aid for dribble bars, rubber mats, hydraulic-operated crushes, safety cages when working at heights and quad gates.
- TAMS should be made available for all sectors at a baseline rate of 70% grant aid for young and organic farmers (50% for all others), with 60% grant rates for Hill farmers, LESS, Farm Safety, etc. Eligibility to the 60% grant under the women's investment grant scheme should extend to include Revenue approved tax partner operations.
- All farm safety; nutrient management; animal welfare and water quality investment items should be prioritised.
- The dribble bar technology should be re-instated among the list of eligible items within the Low Emissions Slurry Spreading (LESS) scheme. The dribble bar is scientifically proven to reduce emissions relative to the traditional splash plate method, it was better suited for smaller powered tractors, heavier type soils, and uplands; is cheaper; lighter; and capable of being retrofitted onto existing tankers – all pointing to an increased uptake among farmers where LESS technology was required. Grant aiding only the trailing shoe option within TAMS significantly disadvantages those farmers in low-margin enterprises, those on heavy soils and in upland areas. With increasing focus on the agri sector to meet its emission reduction targets, and greater numbers required to utilise LESS as per the nitrates directive, the dribble bar must be added back once again to the list of eligible items within TAMS to support best practices.
- Funding for solar panels should be provided independently of TAMS. The vast majority of the emissions reduction arising from solar panels and anaerobic digestion will be allocated to other sectors, not agriculture. A new 'Roof-top Solar Scheme' (RTSS) and a new 'Anaerobic Digestion Support Scheme' (ADSS) should be established and financed by the Departments whose sectors are getting the associated emissions benefit.

## Agriculture Appeals

Numerous new, more complex schemes, coupled with greater reliance on contracted third parties and AMS monitoring infrastructure, will likely increase the potential volume of inspections, penalties and appeals relative to previous levels.

We need a fully functioning, Independent and efficient appeals process, that is trusted by farmers.

### IFA Propose:

- Farmers must be treated fairly, with respect, dignity, professionalism and efficiency at all times.
- The level of ongoing monitoring of on-farm activities must be proportionate and similar to that afforded to other employment cohorts.
- The inspection regime should move to one that helps people to become more compliant. Department inspections create an unnecessary level of anxiety and fear among farmers and this has to change.
- No inspector should arrive on a farm without reasonable prior notice, suitable qualification/training and adequate personal liability cover.
- The Independent Agricultural Appeals Review Panel needs to be established as soon as possible, an Independent Chair appointed and its scope extended to all appeal cases, not solely those in relation to the law and/or new facts being presented. Suitably qualified farming representatives must form part of the Independent Agricultural Review Panel.

## SECTION 7:

### Period of regulatory stability needed

#### Nitrates Directive/ Derogation

The nitrates derogation is of huge importance to the Irish agri-food sector and the wider economy.

It allows our grassland farmers to maximise the advantages of our grass-based system while somewhat balancing the significant economic disadvantages they encounter compared to their European Union (EU) counterparts.

The uncertainty around the future of the nitrates derogation is doing little to improve water quality but is causing havoc for farmers who are in the dark as to what parameters they will be farming within from 2026.

Loss of the derogation will have significant social and economic impact. IFA estimate that the reduction to 220kg organic nitrogen will have a cumulative sector cost of up to €60m per annum, and should a complete loss of the nitrates derogation occur, it would reduce dairy income for impacted farmers by c.€23,000/annum (hitting the viability of small and medium sized farms in particular); result in over 1,100 job losses and a potential economic impact of over €1bn/annum when all direct and indirect factors are accounted for.

The dairy and meat sectors, including farm organisations, co-operatives and processors are fully committed to working with government to formulate a clear plan to enable the EU Commission to extend Ireland's nitrates derogation for at least another four-year period beyond 2025, and preferably an indefinite solution reflecting Ireland's unique outdoor grass-based family farm system. They have developed a report, outlining common objectives and recommendations with the singular goal of securing EU Commission approval for the continuation of the nitrates derogation. A copy of the report is available on the [IFA website](#) for further reference.

#### IFA Propose:

- Ireland's nitrates derogation must be maintained or it would impact the viability of thousands of farmers (across all sectors) and have a huge knock-on social impact on rural Ireland.
- Targeted and tailored measures, with adequate time to take effect, is required to mitigate potential nutrient loss from farms to our catchments rather than blunt blanket instruments.

- The review of the Nitrates Directive and the granting of derogations under the directive must recognise and respect the position of member states who rely on the Nitrates Derogation to maintain grass based sustainable farming systems. The capacity to grant a nitrates derogation for longer than 4 years should be pursued in order to affirm the viability of sustainable grass-based production systems which offer multiple environmental and animal welfare benefits. Any reduction in the derogation will in fact be counterproductive in terms of achieving various environmental and sustainability objectives.

#### Nature Restoration Law

The recently passed Nature Restoration Law, contains legally binding targets to restore ecosystems, habitats and species across the EU's land and sea areas.

Each Member State now has 2 years to develop a draft National Restoration Plan, specifying how targets are to be delivered (by 2030, 2040 and 2050) for each the ecosystems in Articles 4-10.

#### IFA Propose:

- Implementation of the Nature Restoration Plan should be stalled until a full impact assessment has been completed, and sufficient long-term funding (independent of CAP) secured.
- Nature Restoration Plans should be conducted with the highest level of farmer consultation, with measures of a pragmatic nature that align with current agricultural activity.
- IFA must have representation on any 'independent advisory committee' set up to make recommendations on Ireland's Nature Restoration Plan.
- Maximum flexibility must apply at Member State level, with no further restrictions applied to Natura 2000 sites
- Restoration measures must be implemented only on a voluntary basis (needs to be enshrined in Irish law) and following a commercial assessment on the part of the farmer. Restoration measures should be seen as economically attractive to farmers in order to incentivise uptake.
- It is imperative ongoing maintenance activities (e.g. existing drainage networks; active pumping etc), including the installation of replacement and additional drains where relevant, are permitted to preserve current land use and drainage systems, and that any introduced measure does not economically disadvantage the farm operation.



## Industrial Emissions Directive (IED)

The Industrial Emissions Directive aims to achieve a high level of protection of human health and the environment by reducing harmful industrial emissions across the EU. Including agriculture within its remit is, however, somewhat illogical, and will have profound and detrimental implications on pig and poultry operations (plus cattle farms if reintroduced - pending a review clause contained in the directive for 2026); risking EU self-sufficiency and the livelihoods of rural and marginal communities, in addition to our competitiveness in international markets. The inclusion of small-scale pig and layer family farms, as well as the 2026 scheduled review to potentially incorporate cattle into the scope of the IED is a highly burdensome financial punishment to family-run Irish farms which do not belong within the scope of the directive that controls emissions from cement, glass and chemical factories.

Pigs and poultry account for a minimal amount of the total agricultural emissions and so their inclusion within the scope of this directive makes next to no difference in overall emission reductions. The financial implications for these farms, however, are significant, with many farms choosing to exit the industry rather than make high-capital investments to comply with the regulation. The revision of the directive also calls for a greater level of public and legal scrutiny on the licensing process for farmers wishing to obtain an IED license.

### IFA Propose:

- The government cannot allow IED, or similar, to overregulate farms out of business. At the earliest opportunity they must seek to get family farm operations removed from IED. In the interim, the most simple, straight-forward and cost-effective means of securing compliance must be identified and afforded to impacted farm business.
- Smaller farmers who will come under the IED must be supported in this transition.
- It is important that only those with a direct vested interest in planning procedures have a say in whether farms falling under the scope of IED can obtain licenses.

## Soil Monitoring and Resilience

Under the proposed new soil health law, likely to be carried forward to the EU Parliament, Member States would have to monitor and assess the health of all soils in their territory, and required to improve critically degraded soils to degraded soils within ten years; degraded soils to moderate ecological status within six years; and moderate ecological status to good ecological status within six years. In addition, Member States will have to assess and cleanup

sites with contaminated soil (list developed within four years after the entry into force of the soil monitoring law) that present unacceptable risks to human health and the environment. Costs would be borne by those responsible for the contamination.

### IFA Propose:

- The proposed principles under the soil health law must include safeguards that ensure the law does not negatively impact farmers livelihoods in the short-term by increasing operational costs and reducing productivity. These safeguards are not included in current proposals.
- The proposed law should not place additional financial and administrative burden onto farmers which may have no direct benefit to soil management and soil health.
- Any reporting body nominated to conduct soil testing must understand the nuances related to agricultural soils. Data collected from this exercise must not be used in a manner that restricts the productivity of farms. Any soil management principles recommended by the law should remain voluntary and not above the requirements outlined in the CAP or other Agri-Environmental policies to avoid double regulation.

## EU Deforestation Regulation (EUDR)

The EU Deforestation Regulation seeks to limit imports of products which are driving deforestation globally.

However, as the EUDR currently stands, it will impose a significant burden on farmers due to complex due diligence requirements and the potential to disrupt supply chains and inflate prices of essential farm inputs such as soya.

### IFA Propose:

- EUDR cannot impose additional bureaucracy on Irish livestock farmers. Following the delayed implementation of the regulation by one year, the legislation should be further amended to allow for a zero-risk category for deforestation to be created and for the due diligence requirements to be waived or extensively simplified to ease the administrative and economic burden for farmers.
- The importation of beef products into the EU which are produced with far less regard for the environment when compared with levels of environmental regulation farmers comply with must be mitigated, and reciprocity in terms of compliance must be applied.

## SECTION 8:

### Measures to support climate action on farm

#### Utilisation of Low Emission Slurry Spreading (LESS)

Mandatory use of Low Emission Slurry Spreading technologies is provided for, on a progressive basis, within the Nitrates Regulation to promote reduced ammonia emissions and good nutrient management practices.

##### IFA Propose:

- Low Emission Slurry Spreading (LESS) requirements proposed to come into effect from 1st January next year for farms stocked between 100 and 130kgs organic N must be deferred and reviewed. The majority of farms in this category are small scale dry stock farms operating on smaller and often very fragmented holdings on difficult ground. The options available to meet the requirements set by Government for these farms are not practical, economically viable or even safe to use.

#### Protected Urea

There has been increased profiling, and indeed utilisation at farm level, of Protected Urea in recent years. Notwithstanding, there remains ongoing concerns among farmers relating to its efficacy, particularly during the current growing season, requiring further investigation.

##### IFA Propose:

- DAFM should fully investigate and address the genuine concerns of farmers to avoid constrained adoption of protected urea at farm level.
- Any suggested deadline regarding the removal of straight urea should be postponed until these concerns are addressed and a suitable commercial product is in place. Proceeding to phase out straight urea now will only lead to increased use of CAN fertiliser, which is not the ultimate objective.

#### Fertiliser Register

Ireland introduced the Fertiliser Register in 2023 - a measure falling out of the last Nitrates Action Programme review - to record fertiliser and lime use on all farms (previously was confined to derogation farms); help track compliance and inform policy decisions on environmental and water ambitions.

##### IFA Propose:

- Data within the Fertiliser Register needs to be real-time (updated more regularly by input suppliers), with DAFM providing farmers with live legal permitted amounts of fertiliser that can be spread on-farm from now to the closing date.
- No penalty should apply to farmers who miss closing stock entries, most particularly those carrying no stocks on-farm
- There should be no changes to chemical nitrogen or phosphorous allowances on farms

#### Agri Climate Rural Environment Scheme (ACRES)

Farmers are fully committed to the enhancement of the environment and maintaining the economic vibrancy and amenity value of the countryside. ACRES, relative to its predecessors (REPS, GLAS, etc.), has proven overly complex and frustrating, with the net benefit from a farmer's perspective often less than anticipated. This is particularly pertinent among hill farmers and those operating in ACRES co-operation regions, who were assured of up to €10,500 each year for the five years of the scheme. In year one, they received no payment at all. For much of year two, they had no idea how much or when they would get paid, how their lands scored, or where they stood regarding their Non-Productive Investment applications made months previous. Even now, approaching year three of a five-year scheme, key components of ACRES are not available or open for application. This is just not acceptable.

## IFA Propose:

- A full overhaul of ACRES is needed, and a new 'Whole-Farm Environmental Scheme', similar to REPS, with a minimum payment of €15,000 per farm introduced, and higher payments for hill farmers, designated Natura SAC and SPA lands.
- All farmers (including young farmers and new entrants post 2022) interested in an agri-environmental scheme must be accommodated. Farmers cannot be left without an agri-environmental scheme for the remaining term of the existing CAP programme.

## EU Environment Fund

The single biggest barrier to meeting the climate action targets is the financial vulnerability of many farms, as it limits their ability to adopt new practices and stifles innovation.

New funding mechanisms need to be established to support the additional societal and environmental asks that will be imposed on farmers to meet the carbon reduction targets.

Emerging voluntary and regulatory ecosystems services payments such as the proposed carbon farming schemes need to be developed to appropriately incentivise farmers if progress is to be made along the transition pathway.

The CCAC Carbon Budget Technical report highlights new opportunities exist for Ireland to further develop exports arising out of the low carbon transition including alternative proteins, low carbon dairy end products, bio-economy products and carbon credits/carbon management.

Farmers view considerable potential in renewable energy, either to produce energy for their own use or to diversify their farm income by selling excess energy to the grid and enhancing the sustainability of their farm business. Farmers need to be central players in Ireland's energy transition.

Ireland's adoption of renewable technologies at farm level is well below the European average. In 2018, Ireland ranked 23rd out of the EU-27 countries for renewable energy from agriculture, producing just 2.6% compared with the EU-27 average of 12.1%.

Carbon farming is a potential income source, but needs to be designed carefully. Agriculture is unique in its ability to remove carbon from the atmosphere by carbon sequestration through enhancing carbon sinks.

A recently published European Commission report showed that result-based carbon farming can contribute significantly in the EU's efforts to tackle climate change, bringing benefits in terms of carbon sequestration and storage while offering new income opportunities for farmers.

It has the potential to become a win-win. However, the success of a future carbon farming scheme in Ireland and the scale of adoption will be completely dependent on the level of financial commitment from the Government and also what's included in the mix. Current proposals at EU level include a mandatory biodiversity benefit, yet fails to recognise

synergies between livestock farming, land management practices capable of capturing carbon, and of enhancing alternative energy sources.

A major disadvantage for the sector is that currently there is no measurement, reporting and verification (MRV) for carbon sequestration in Irish grassland or peat soils. The National Agricultural Soil Carbon Observatory commenced intensive monitoring of carbon emissions and removals in 2021 across a range of Irish soils. However, it will be a number of years before evidence based measurement, reporting and verification of carbon sequestration can be achieved.

## IFA Propose:

- Carbon sequestration solutions enhance climate action and, if implemented correctly, bring incentives and additional income potential to landowners. The importance of soil carbon sequestration must be taken into account in the calculation of carbon balances. The proposed additionality requirement that farmers would only be eligible for a carbon payment for new actions or measures implemented to remove carbon is viewed negatively by farmers, as it (i) does not value the existing carbon reservoir in soils and or hedgerows on farms and (ii) penalises earlier adopters of practices that have improved carbon removals and prevents them from earning payments. Carbon markets must enable real market possibilities for farmers and foresters.

## Supports within the Infrastructure, Climate and Nature Fund

The Infrastructure, Climate and Nature Fund was announced as part of Budget 2024. Using funds from windfall corporate taxes (€2bn per annum input from Central Fund starting 2025), up to €3.15bn (from 2026-2030) has been earmarked to assist 'designated environmental projects' with the transition to climate neutrality, deal with nature, water quality, and biodiversity issues.

Given its strategic importance and necessary transition at the farm level, a significant proportion of the Infrastructure, Climate and Nature Fund must be directed toward on-farm interventions and diversification activities, with higher rates afforded to farmers operating on designated lands.

An area this fund can improve is nutrient management resources and storage capacity on farms. Livestock manure is a valuable asset for plant nutrition and soil conditioning. The targeted use of these nutrients will have a positive impact, reducing the need for artificial fertiliser and the potential loss of nutrients leaching into the water table and overground runoff. A substantial grant aid programme funding 70% of the total cost of infrastructure and equipment would positively impact these fundamental water quality matrices and assist agriculture in the journey to achieving its climate emissions reduction target of 25% by 2030.

## IFA Propose:

- Grant aid from the Climate and Nature Fund to be made available to all farmers with 70% grant aid for manure/slurry storage facilities.
- The slurry separation equipment grant aided by 70% to assist in reducing storage capacity requirements on farms.
- Future funding of grant aid for on-farm solar investments will be funded independently of TAMS at a rate of 70%.
- Future funding of grant aid for on-farm anaerobic digestion (AD) to be funded through these funds at a rate of 70%.
- Grant aid farmers to plan and install wind generation facilities on farm.
- Grant aid and Accelerated Capital Allowance (ACA) schemes must be introduced to support the adoption of targeted interventions to enable farmers to realise greater environmental standards, which would benefit the entire country.
- The National Liming Programme be re-established, with increased eligible area and grant-aid rates available to better reflect inflation and pent-up demand among farmers for the scheme.
- A dedicated 'Watercourse Fencing Scheme' should be created, financing 100% of the cost of fencing adjoining watercourses on Natura 2000 sites and 75% on all other lands.
- The provision (free of charge) of a bespoke Rainwater and Nutrient Management Plan to all farmers nationally, alongside one-to-one consultation with suitably qualified professional on-farm.
- A dedicated 70% grant-aid 'Nature and Nutrient Management Scheme', open 2026-2030, and available to farmers not eligible for TAMS and including items not currently in scope for TAMS grant aid (e.g. 'dribble bars').
- A new 'Farming for Habitat and Farming for Species' payment needs to be introduced to maximise environmental gain and compensate farmers who suffered a loss in income when EIP projects such as the Hen Harrier, Pearl Mussel, Burren Schemes end. Hill / Designated areas should also be eligible for the same.
- The reintroduction of the NPWS Farm Plan Scheme is positive. However, more significant funding is needed to increase awareness and expand the number of farm plans on the scheme. An Enhanced Farm Plan Scheme should be created to cater to all farmers with designations, with increased payment rates to reflect the additional costs and burden on farmers whose land is designated. In addition, increased resources should be allocated to ensure the smooth and efficient delivery of payments to farmers on time.
- Addressing threats from predators and increased recreational activity requires a targeted and comprehensive approach within the National Biodiversity Action Plan. In collaboration with relevant NPWS stakeholders, the financing of an 'Active Predator Management' scheme should be established.

- Maintaining open and transparent communication with farmers throughout the plan's implementation is paramount to its success.
- Allocate necessary funding toward swiftly garnishing necessary Tier three carbon emissions and sequestration data rather than relying on EU equivalents that may not fully represent Irish production systems.

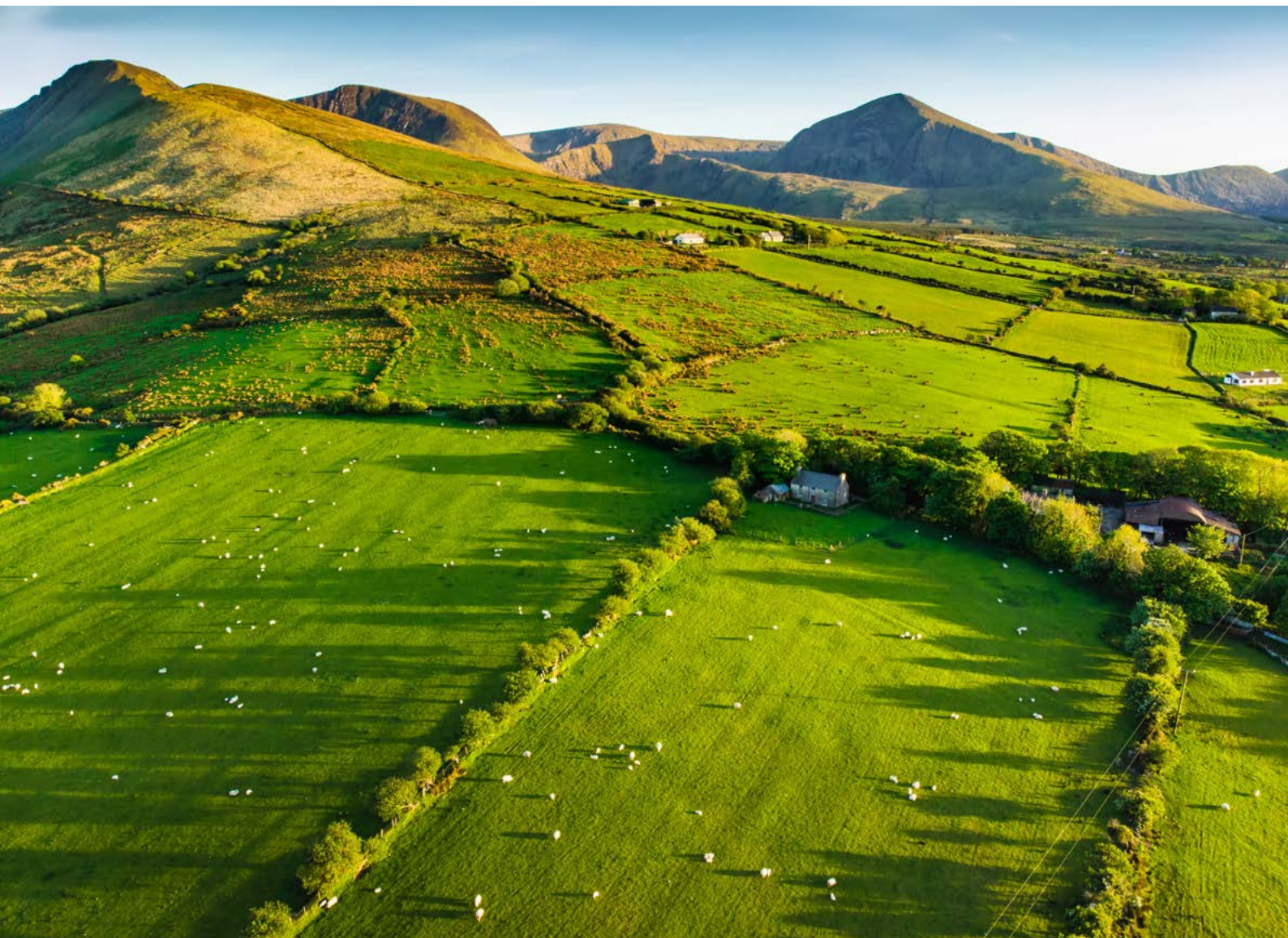
## Measures implementing Ireland's Biomethane Strategy

### IFA Propose:

- Provide capital grant funding to support the construction of viable on-farm Anaerobic Digestion (AD) plants and the storage of digestate from AD plants on-farm.
- Government-backed finance (similar to current SBCI lending structures) to be provided to enable farmers develop AD plants.
- Introduce a biomass mobilisation scheme to support farmers in coordinating, mobilising, and establishing a sustainable feedstock supply chain for AD plants. No agricultural feedstocks supplied to AD plants should be classified as waste.
- Streamline current regulations to support the development of AD plants, in particular farm-scale AD plants, with statutory timelines imposed on regulatory and licensing authorities. National guidelines are required so all local authorities can assess possible AD projects under the same criteria.
- Ensure the maximum amount of farm slurries and farmyard manures are used in AD plants in Ireland.
- Establish a fair, equitable and independent pricing mechanism to ensure a sustainable feedstock price for farmers who wish to supply AD plants.
- All taxation rules, reliefs and exemptions currently apply to agriculture must continue for farmers involved in AD.
- To support more circular based agricultural practices, it must be ensured that digestate from AD plants is reclassified as ReNure under the Nitrates Directive and as outlined in the 2020 JRC report 18 to ensure it does not count towards a farms organic Nitrogen load.
- Digestate from AD plants to be eligible for spreading on organic farmland.
- At all times, grass and other animal feed products must be prioritised for animals. If there is potential animal welfare issues from a shortage of fodder in the country, then produce that can be fed to animals must be diverted from AD plants for use as feed for animals.

- Carbon sequestration solutions enhance climate action and, if implemented correctly, bring incentives and additional income potential to landowners. The importance of soil carbon sequestration must be accounted for in calculating carbon balances. The proposed additionality requirement that farmers would only be eligible for a carbon payment for new actions or measures implemented to remove carbon is viewed negatively by farmers, as it: -
- (i) does not value the existing carbon reservoir in soils and or hedgerows on farms and
- (ii) penalises earlier adopters of practices that have improved carbon removals and prevents them from earning payments. Carbon markets must enable real market possibilities for farmers and foresters. Funding should be provided toward establishing a carbon credit verification agency and mechanism through which supplemental sustainable, diversified farm income streams could be derived.

- Grants (TAMS) aid for solar investment should not be limited by on-farm usage. Often, farms with low overall energy requirements may have large amounts of shed space, and the opportunity should be there for these farmers to contribute in the production of renewable energy.
- Farmers who receive grant-aid (including TAMS) to support the installation of renewable energy sources should be allowed to sell any surplus electricity generated after domestic/business consumption, in full, onto the national grid and receive an income for same (in arrears if required). All associated grid connection charges should also be waived in full.
- Farmers who generate surplus electricity should be allowed export it onto the national grid via smart meter and permitted to offset any energy exported against energy used with no financial transaction necessary.

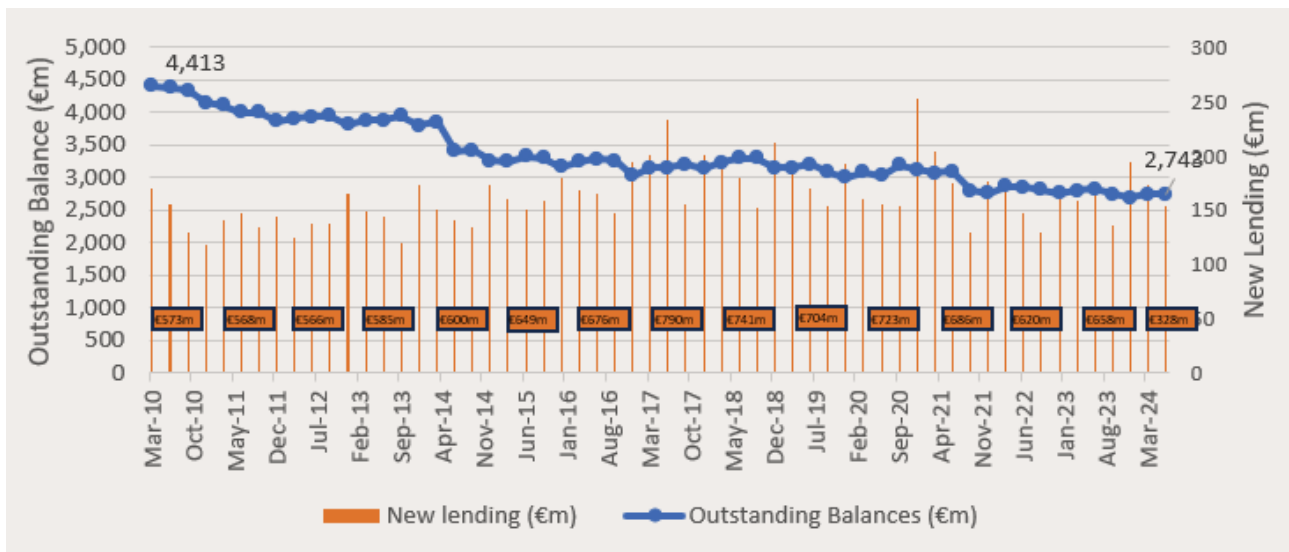


# SECTION 9:

## Farm finance and taxation priorities

### Banking

Figure 10: Credit advances to Irish Agriculture



[Source: Central Bank of Ireland, 2024]

The agri sector needs a stable, truly committed and trusted banking sector. What exists today is, unfortunately, a much-diluted version of the past, in terms of personal relationships, competition and, indeed, overall service provision, with the forced transition toward digital banking and an increased reliance on An Post and Credit Unions to mitigate and provide regular community banking services. Closures and the loss of personal service in many 'operating' banks represent another dent in the social fabric of many rural towns and villages. It also represents a significant inconvenience, cost, and financial risk to its many businesses and inhabitants. Many are now faced with the new reality of being without 24/7 access to cash with the withdrawal of ATMs; forced to travel significant distances (even across country boundaries) or wait on hold for hours on dedicated phone lines (often passed to multiple persons) to conduct day-to-day business transactions.

#### IFA Propose:

- Access to farm finance and working capital is paramount for farmers across all the enterprises and it is vitally important that farmers have easy access to sufficient low-cost funding to allow their businesses to trade efficiently.
- As the accountability requirements of the financial sector increase, funding opportunities for agriculture must be secured.
- Ensure availability of reduced finance such as SBCI lending is continued. It must be ensured that such funding is available to all farmers to enable them make their businesses more sustainable from both an environmental and/or a financial perspective.
- Significant investment and added resources will be required to support An Post / Credit Unions etc in their efforts to facilitate community banking, with advances needed not only toward an improved financial offering to the SME market (and competitive nature thereof) but also significant capital investment in their infrastructure/network to facilitate more secure/private financial transitions.

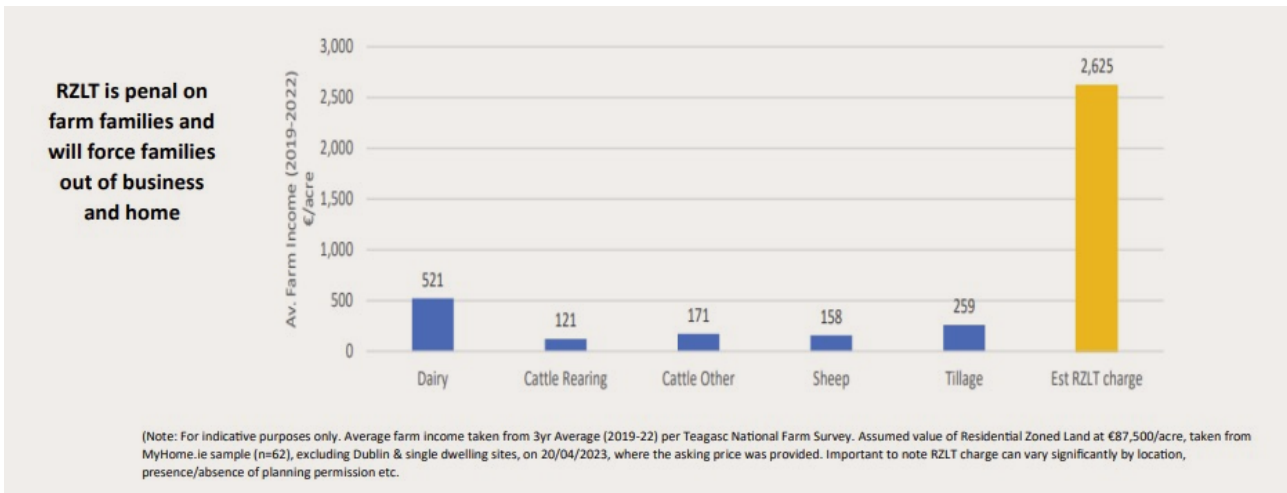
## Residential Zoned Land Tax (RZLT)

The Residential Zoned Land Tax (RZLT) is a new tax coming into force from 2025 which seeks to increase the availability of zoned and serviced land for developmental purposes. Currently, no acknowledgement or account has been made of the fact that farmers are private land owners who want to use their land for food production. They are not speculators nor have they caused the current housing problems. The 3% annual market value tax is unjust and disproportionate to its income generation capacity, and represents nothing more than a land-grab exercise.

### IFA Propose:

- The deferral for 2025 provided for in Budget 2025 will not solve the problem that IFA have outlined on RZLT and a permanent solution is required. All genuinely farmed land must be permanently exempted from RZLT. Local authorities must ensure only land required in the immediate future, which is fully serviced is zoned and included in maps for RZLT. Where a farmer wants their land dezoned this should be granted.

Figure 11: Average income per acre v estimated RZLT liability per acre



(Sources: Teagasc and MyHome.ie)

## Agricultural/Business Relief Capital Acquisition Tax (CAT) Values

The average age of farmers is increasing and it is vital therefore that we encourage young farmers into the sector. Retaining the 90% agricultural relief is critical to support the transfer of economically viable family farms as it assists in transferring agricultural assets to the next generation.

### IFA Propose:

- Agricultural Relief must be retained at current levels, with the CAT Category A threshold (parent and child) increased to €500,000 given noted increase in agricultural land prices.

## CGT - Restoration of Indexation Relief

### IFA Propose:

- Indexation relief should be restored and extended to include periods of ownership post 2002.

## Stamp Duty on Agricultural Land

Stamp duty has increased from 2% to 7.5% for commercial property, which includes farmland. Agriculture is a low margin, highly capital-intensive business, which requires investment in its primary asset, land.

### IFA Propose:

- Agriculture is removed from the commercial definition and revised in line with the residential stamp duty charge of 1%, up to €1m and 2% after that.
- The young trained farmer age limit should be increased from the current 35 to include all qualifying young trained farmers under 40 years of age at the execution of a transfer deed.

## Commercial Rates on Farm Buildings and Agricultural Land

Many governments have prioritised agriculture and food as major economic drivers for the Irish economy. This, coupled with often limited financial return despite high-value assets involved, partly explains the large suite of relief measures currently in place to support the sector. Given their use and location, farm buildings should be exempt from all commercial rates.

### IFA Propose:

- That all exemptions apply to farm buildings in the Valuation Act 2001 and that the 'relevant property not rateable' list must be maintained and expanded to recognise the diversification of farm enterprises.

## VAT and Taxation on farm inputs

Due to the size of their business, the vast majority of farmers remain unregistered for VAT. Accordingly, the level of VAT being paid by farmers on inputs continues to increase as the price of these inputs increases. This needs to be addressed as a matter of priority.

### IFA Propose:

- Retention of Flat rate addition scheme (FRA) for all agricultural sectors.
- Implement 0% VAT rate on non-oral animal medicines and vaccines as early as possible.
- Inclusion of Additional milking points, Automatic calf feeders and plastic water troughs as eligible for VAT reclaim via VAT 58 process.
- Accelerated capital allowances for animal health monitoring systems, auto calf feeders and hoof-care equipment.
- Zero VAT / Accelerated capital allowances for investments to improve on-farm efficiency and/or support transition to net zero emissions.
- Accelerated Capital Allowance [ACA] Scheme farm safety equipment [50% write off over two years] extended beyond end Dec 2026).
- VAT is currently charged on Carbon Tax. This is double taxation and needs to be removed.
- The reduced excise duty level on agri-diesel must be maintained. There is currently no viable alternative for its use on Irish farms, and its removal would see an increase in the costs of over €0.5 billion in agriculture.
- Retain section 664A of the Taxes Consolidation Act 1997 and extend to include agricultural contractors to mitigate the increased cost of production.
- Suspend LPG/carbon tax for farmers and agri-contractors and/or defer forecast increases per Finance Act 2020 to periods outside peak agricultural activity.
- Permanent retention of two 'step-out' years per 5-year cycle is provided for, where a farmer is allowed to 'step-out' of income averaging more than once in five years (once they are not carrying an unpaid deferred tax amount from a previous 'step-out').
- Suspension of the 5% Concrete Levy announced in Budget 2023 - compounds already inflated construction costs and stifles on-farm investment.



## Taxation measures to support Climate Action

### IFA Propose:

- All farm equipment which contributes to increased emission efficiency, such as LESS equipment or capital investment in developing bio-economy supply chains, should qualify for accelerated capital allowances and be exempt from VAT.
- Reduced excise duty on Hydrated vegetable oil fuel (HVO)
- If any percentage of the farm is dedicated to farm forestry, it should be defined as agricultural land and the CAT Agricultural Relief applied to the whole farm.
- Farm forestry is treated similarly in relation to the Consanguinity and Young Trained Farmers Stamp Duty Reliefs as it is with CAT Agricultural Relief, where it is defined as agricultural land.
- The calculations used to determine the area of land on which solar panels are installed for CGT Retirement Relief and CAT Agricultural Relief should only include the footprint of the structure mounting solar panels, ancillary equipment and service roadways (i.e. areas not capable of being grazed) and should exclude any area capable of being grazed by agricultural livestock either under, around or in between panels, ancillary equipment and roadways.
- Considering whether the CGT/CAT reliefs for solar panels referenced above should also include wind farms, given their increasing role in meeting our renewable energy targets should also be considered.
- To better advance or promote increased utilisation of on-farm sustainability measures, farm operations that are utilised for Research Trials / Demonstration purposes (for example, Signpost farms) by Companies / Agricultural Institutions should be afforded additional annual income tax credit.

## Extended Producer Responsibility (EPR) scheme (tyres)

It is currently proposed that agricultural tyres will be included in the Extended Producer Responsibility (EPR) scheme from 1st January 2025 and thereby incur an additional levy. Farmers are committed to the safe disposal of all farm waste and have demonstrated that when a scheme is designed in consultation with them, such as the Irish Farm Film Producers Group (IFFPG) compliance scheme, which has a recycling rate of more than 90%, they will comply in huge numbers. However, there are significant legacy issues with large volumes of waste tyres being stored on farms that need to be addressed before including agricultural tyres in the scheme.

### IFA Propose:

- The inclusion of agricultural tyres in the EPR scheme is postponed and that funding is allocated in the budget to organise a series of national bring centres to deal with legacy issues on farms before the inclusion of agricultural tyres in the scheme.

## Agricultural Rainy-Day Fund

To enhance the resilience of the Agri-Food sector to withstand future economic and financial shocks, an Agricultural Rainy-Day fund should be set up, and available across all farm sectors.

### IFA Propose:

- The introduction of a voluntary agricultural Rainy-Day Fund, which allows all farmers to put aside a small percentage of their gross receipts, whether in their co-op, specially assigned bank account or State Farm Volatility Fund.
- The deferred funds could subsequently be draw down within the next 5 years and the tax due would be paid on the year of withdrawal; similar to how companies are allowed to offset their losses to protect the viability of the business by carrying it forward from a loss-making year to a profit-making year.
- The Agricultural Rainy-Day fund should be available for all sectors: dairy, livestock, sheep, cereals and all others.

## SECTION 10:

# Sustaining rural Ireland, providing services and infrastructure

## LEADER

### IFA Propose:

- A sustainable budget of €389m must be provided for the LEADER Programme 2023-2027 to drive 'bottom up, community-led' investment to create and sustain employment in rural Ireland, provide funding in the rural environment and support climate change mitigation initiatives in rural communities as well as the identified high-level ambitions of LEADER 2023-2027 outlined in the draft CAP strategic plan.
- IFA proposes that funding, in addition to what's proposed in the CAP Strategic Plan, be provided by the Department of Rural and Community Development (DRCD).

## Farm Assist

Farm assist is a vitally important payment supporting low-income farm families, allowing them to continue production during difficult times.

### IFA Propose:

- Similar to recipients of the Jobseekers Benefit and Jobseekers Allowance, recipients of Farm Assist should receive credited social insurance contributions for pension purposes.
- Social insurance credits should be provided to farmers on Farm Assist before 2007, when they were ineligible to make PRSI contributions under the scheme.
- The capital assessment disregard should increase from €20,000 to €50,000 to better align with other social welfare schemes.
- In the means test the depreciation rate for farm equipment and machinery should be increased to a standard rate of 10% to reflect the useful life of these assets more accurately.
- Total Income from farm schemes and direct payments should be disregarded to reflect the true financial need and ensure sustainability of farming operations.
- Eligibility to be extended past pension age.
- The option of a three-year income test assessment be considered for those in receipt of Farm Assist long term.

- It is essential that delayed ACRES payments in 2023, and subsequent double payment in 2024, does not impact means testing and eligibility of many farmers currently in receipt of Farm Assist.

## Fair Deal and Support for Older People

Older farmers and other people living in rural Ireland can experience poverty and social isolation because they rely on small, fixed incomes that are vulnerable to increases in the cost of living or unexpected expenses, such as medical care. Rural dwellers face higher living costs than those in urban areas, particularly in expenditure on transport and the necessity to own a car. The needs of older people and low-income farm families need to be addressed.

### IFA Propose:

- The 5-year land/business transfer clause is reduced to a maximum of three years to allow more farmers to benefit from the Fair Deal Scheme.
- A new, statutory Home Support scheme needs to be introduced urgently and adequately funded to support older people to live at home.
- In the interim, older people need to be supported to live at home through increased funding for the Home Support Service to increase the number of hours provided.
- Private nursing homes need to be supported at the same rate as public nursing homes to ensure older people are cared for close to home.
- The new Workplace Pension Scheme must be extended to include farmers and other self-employed people. With every €3 saved by a farmer, a further €4 will be credited to their pension savings account by the Government.

## Housing

The National Planning Framework (NPF) envisages an increase of one million in Ireland's population by 2040, of which half is predicted to take place outside of our main cities. The NPF target at least 40% of all new housing to be delivered within the existing built-up areas of cities, towns and villages

on infill and/or brownfield sites, with the remainder delivered at the edge of settlements and in rural areas.

There are areas of concern regarding housing from a farmer perspective, including firstly, one's ability to secure residential planning permission in rural areas, and secondly the Residential Zoned Land Tax.

Within the long awaited *'Sustainable Residential Development and Compact Settlements – Guidelines for Planning Authorities'* it states that "Planning authorities should look to promote and support housing that would offer an alternative, including serviced sites, to persons who might otherwise construct rural one-off housing in the surrounding countryside in rural towns and villages".

### IFA Propose:

- Local Authorities must fully recognise, and not discriminate against, the need for rural housing for farmers and their family members who have an intrinsic link with the rural community.

## Education

Nearly 2,000 out of just over 3,200 of the State's primary schools are in rural areas. Often, these schools provide a vital link to local heritage and history, help sustain rural populations, acting as a link for sports and social activity.

### IFA Propose:

- Government and Local Authorities must fully support and avoid the closure of small schools.

## Support for Agricultural Education

Supporting agricultural education is vital for economic development, food security, sustainable practices, innovation and rural development. It is foundational in building a robust and sustainable agricultural sector that can meet present and future challenges.

### IFA Propose:

- The Teagasc Green Cert Course is a crucial qualification for young farmers in Ireland. Approving these courses for SUSI Grants would encourage more students to pursue agricultural education.

## Childcare

The provision of childcare facilities in rural areas is often challenging, sometimes due to poor availability in low density population areas, coupled with the fact that Government

subsidies under the National Childcare Scheme extend only to creche places and Tusla-registered childcare providers.

### IFA Propose:

- Currently available financial supports are extended to all childcare providers.

## Health

The availability of primary care services (GPs, health and social care professionals, Public Health Nursing) in local communities is essential to meet the needs of rural Ireland, and avoid excessive demands on acute hospital settings.

### IFA Propose:

- The continued provision of primary care services in rural areas is paramount, requiring adequate investment and resourcing.

The current burden of nursing home care on farm families is threatening the viability of the family farm. The needs of older people and low-income farm families need to be addressed.

### IFA Propose:

- Home Care Package must be introduced under the Nursing Home Support Scheme/Fair Deal to allow older people to be cared for in their own home.

## Water

The majority of farm families and rural dwellers provide and pay for their water supply either to Uisce Eireann, their group water scheme or are self-sufficient through a private water source on their property.

Farmers connected to mains water supplies were hit with higher water bills from October this year, as Uisce Eireann increased water charges – both standing charges per connection and cubic meter costs, ending the 3-year transitional period that was in place. This is particularly impacting farmers with multiple connections, such as those with fragmented farms.

Farmers have also provided access to facilitate local water supplies. Local authorities must act to support farmers to protect waters and to compensate them for losses incurred.

### IFA Propose:

- The Commission for Regulation of Utilities reverse the tariff increases and recognise the challenges facing the sector and introduce further transitional arrangements for farmers to minimise tariff increases.

- Significant continued investment in water and waste management infrastructure and services toward improved performance and supporting implementation of national strategies in relation to public health, safety and environmental compliance.

## Rural transport

The Connecting Ireland (CI) Rural Mobility Plan is the National Transport Authority’s (NTA) plan to improve rural and interurban public transport services across the country. Usage on Transport For Ireland (TFI) Local Link services has seen a seven-fold increase since 2018, with more than 190 towns and villages now connected (Figure 12). To achieve greater accessibility to services in rural areas it is necessary to improve the frequency and reach of public transport services. This would connect isolated individuals in rural areas to their wider communities, while also creating employment opportunities.

### IFA Propose:

- The continued roll-out and expansion of the Local Link service, operating 12 months of the year in each local authority area.
- Ensure that public transport services in rural and regional areas are accessible to persons with disabilities and reduced mobility.
- Develop a subsidised Local Area Hackney Scheme in designated areas of rural Ireland which are too small or remote to support a full-time taxi or hackney service

Figure 12: Services Implemented in Phases 1 and 2 of the Connecting Ireland Plan



## Rural roads

Over the lifetime of the National Development Plan, €2.9bn has been earmarked for the maintenance of the existing National Road network; and €5.1bn for new national roads projects until 2030. In 2024, €412m has been allocated to Local Authorities for national roads (new / early-stage development), with an additional €33m for the day-to-day maintenance of the national road network.

In addition, approximately €30 million has been allocated to the Local Improvement Scheme (LIS) in 2024 - an important support to help improve country roads and laneways in rural areas which are not always maintained by local authorities. However, the LIS funds are sometimes underspent, leading to an ongoing deterioration of these rural roads.

### IFA Propose:

- That Local Authorities, in collaboration with relevant Government Departments, invest in the local and regional road network to maintain roads to a proper standard and improve regional accessibility.
- Each Local Authority should publish LIS expenditure on a quarterly basis each year and also set out their LIS awareness campaign, to maximise uptake.

## Recreational routes

The Programme for Government provides a commitment of €360m per annum dedicated funding to walking and cycling. In 2024, €72m is being supplied to Local Authorities to deliver c.65km of Greenway and begin delivery of the National Cycle Network (published January 2024), which identifies 3,500 km of cycling corridors around the country linking cities and towns of over 5,000 people.

IFA recognises the importance of recreational routes such as Greenways and Blueways, in promoting agri-tourism and economic activity in rural areas. However, they also have a significant impact on farming activity and rural communities which needs to be considered, spanning privacy, safety, and security; anti-social behaviour; litter; animal disease, wildlife and environmental issues.

To date, consultation with landowners has been haphazard and, in some instances, non-existent. Landowners are the most critical stakeholders in the development process. Therefore, local authorities should be obliged to work with the lead agency (Department of Transport) and develop a standardised approach to engagement with landowners, which all local authorities must follow.

In parallel and in line with Government Strategy for the Future Development of Greenways and the Greenway Code of Best Practice: greenway projects must maximise the use of public lands and minimise the impact and disruption on privately owned lands and farms.

### IFA Propose:

- Landowners and IFA must be consulted:
  - In advance of route selection and the publication of a defined route corridor.
  - In protecting the integrity of farm holdings and using all available public lands.
  - In developing a code of practice, which sets out the rights and entitlements of landowners.
  - In ensuring landowners are indemnified against any potential claims arising.
  - To ensure all health and safety concerns are adequately addressed.
- All efforts must be made to secure voluntary agreements with landowners. There should be no threat of the compulsory acquisition of land.
- Any losses incurred, such as exclusion from farm schemes, must be fully compensated.
- The appointment of a Project Liaison Officer by Local Authorities, to hold community clinics to address queries and concerns.

## Walks Scheme

The Walks Scheme has a significant impact on the development of recreational activities, boosting rural tourism and supporting farmers who provide access to their land. IFA welcomes the recent Walks Scheme expansion, which will increase the number of trails from 80 to 150 over the next two years. For each, there needs to be provision made for ongoing maintenance grants, but also, there needs to be greater promotion and enforcement of the 'No Dogs Allowed' policy to protect ground-nesting birds, biodiversity and farm animals.

### IFA Propose:

- Important all 150 walks are established without delay. The 80 walks previously promised are still not fully up and running.
- Maintenance grants for new and existing walks must be provided.
- There needs to be greater promotion and stricter enforcement of the 'No Dogs Allowed' policy.
- Any amenities or walkways within the jurisdiction of Local Authorities close to farmlands where animals are grazed must prohibit dogs.

## Broadband: availability and access

Farm families, rural dwellers and rural businesses require access to high-quality fibre broadband service that makes their lives better, lowers the cost of doing business, and more broadly supports diversification of rural economies and jobs through digital technologies - enabling more people to continue to live and work in rural locations and encouraging others to relocate to rural areas. Government must deliver on their commitment in 'Our Rural Future' around the National Broadband Plan (NBP) for rural Ireland.

## Rural Planning and County Development Plans (CDP)

County Development Plans are an important tool supporting the implementation of national policy.

### IFA Propose:

- Each CDP acknowledges the importance of farming.
- The inclusion of a chapter in each CDP supporting the development of farm scale and community renewables.
- Recognition in CDPs of the need for rural housing for farmers and their family members who have an intrinsic link with the rural community.
- Each CDP waives development charges, where development is taking place due to EU or national regulations.
- Encourage and support Local Authorities to expand the number of farmers' markets, farm shops and community-owned markets in all towns, to showcase produce from local farmers, growers, and food producers.
- Consider the needs of rural areas in the development of a new Electric Vehicle Infrastructure Strategy which will seek to ensure that charging infrastructure stays ahead of demand.

## Planning Permission

The newly passed Planning and Development Act 2024 is to provide for a more strategic, national, plan led approach to development which will emphasise the planning policy hierarchy to ensure consistency and integration of national and regional plans into the local plan making process.

### IFA Propose:

- Given the strategic importance of nutrient storage infrastructure for water and air quality IFA propose that a planning exemption is provided for the construction of nutrient storage facilities on farms to facilitate the construction of stores of significant size without excessive conditionality.

Ireland's Climate Action and Low Carbon Development (Amendment) Act (2021) requires local authorities to prepare a Local Authority Climate Action Plan (LACAP) to meet national emission reductions targets and develop resilience to the impacts of climate change. This cannot be utilised as a mechanism to prevent or constrain planned on-farm investment requiring planning permission.

### IFA Propose:

- Ensure planning for agricultural purposes, such as slurry storage on farms and building works required for environmental or animal welfare purposes are not unduly delayed in planning. Issue on serial objectors must be tackled.

## Local Authorities Farm Inspection Protocol

Local Authorities are now required to carry out over 4,500 environmental inspections on farms. The 'Farmers' Charter of Rights' is a very important document for both farmers and the Minister for Agriculture, setting out effectively how DAFM will interact, engage with and conduct on-farm inspections. It offers greater transparency and accountability and serves to better ensure consistency of treatment and that farmers rights and fairness are at its core. However, the Farmers' Charter of Rights does not extend to include the actions or activities of Local Authorities, despite Local Authority staff / contracted personnel undertaking farm inspections per the Local Government Water Pollution Act and the GAP25 regulations.

### IFA Propose:

- In consultation with key stakeholders, a Local Authorities Farm Inspection Protocol should be agreed with IFA to better ensure farmers, and Local Authority staff, are treated fairly, with respect, dignity, professionalism and efficiency at all times.

## Litter

Farm families and rural dwellers play a vital role in keeping their communities litter free. However, this excellent work continues to be challenged by the practice of fly-tipping, littering and serial dumping.

### IFA Propose:

- Amending litter legislation, which currently places the illegal responsibility on farmers and homeowners to clean up reckless dumping of others.
- An Garda Síochána and the Data Protection Commissioner resolve existing issues, which prevent data-sharing, where CCTV cameras are used to deter criminal activity and illegal dumping in rural areas.
- Introduce by-laws to strengthen penalties imposed on offenders and serial dumpers.
- County Councils provide civic amenity sites, including skips on the outskirts of all towns and villages where citizens can safely dispose of rubbish.

## Dog Control

IFA first launched the 'No Dogs Allowed' campaign in 2021 and despite continuous appeals for action, both the Government and Local Authorities have failed to address the issue. The problem of dogs attacking sheep flocks remains all too common, inflicting horrific damage from an animal welfare and economic perspective. Under the Control of Dogs Act 1986, as amended by the Control of Dogs (Amendment) Act 1992, local authorities are responsible for the control of dogs. They have the power to appoint dog wardens, provide dog shelters, seize dogs, impose on-the-spot fines and take court proceedings against dog owners.

### IFA Propose:

- Local Authorities must do more to enforce the obligations of responsible dog ownership to reduce the unacceptable levels of livestock worrying and sheep killing; disruption to mountain hare and ground nesting birds etc.
- More dog wardens are needed in all counties to ensure all dog owners, including farmers, fulfil their legal requirement to licence, microchip and register their dogs. They must also ensure dog owners keep their animals under control at all times.
- There needs to be greater local and nationally run education and awareness campaigns, particularly in advance of lambing season, around responsible dog ownership.
- The establishment of a single national database for all dogs correlating licensing and microchipping and identifying the person responsible for the dog, but at a minimum alignment of the existing licensing and microchipping records to one central access point.
- Increased sanctions and on the spot fines for failing to comply with the microchipping and licensing requirements; failing to have the dog under control; and for dogs found worrying livestock.
- Legal requirement for dogs to be microchipped and licensed and identified on the NVPS (National Veterinary Prescribing System) prior to any veterinary treatment or prescribing of medicines by veterinary practitioners.

- Authority to apply the legislative obligations to dogs in border regions owned by persons not resident in the state.
- Any amenities or walkways within the jurisdiction of Local Authorities that are in close proximity to farm lands where animals are grazed must prohibit dogs.

## Crime in Rural Areas

Rural Crime is a major concern to farmers and members of the rural community. In 2023, researchers at Technological University Dublin (TU Dublin) found that more than half of farmers surveyed had been victims of theft. More recently, criminal gangs are targeting farmers in the Fingal area and stolen €100,000 worth of GPS systems, with incidence of illegal hunting; criminal damage to farms; thefts; threats and intimidation on the rise. IFA believes the proposals below need to be addressed to give greater public confidence in the policing of rural areas.

### IFA Propose:

- Greater visibility, through increased Garda numbers and presence.
- The roll out of national Community CCTV Scheme in rural areas and to resolve GDPR issues for Gardaí in accessing community footage in special cases.
- Increased community policing by getting Gardaí back in communities as the established go-to-person in rural areas.
- Improved response times to reports of crime and calls for assistance.
- Timelier feedback to victims of crime with greater investigation follow up.
- The establishment of a national dedicated multi-agency Rural Crime Task Force.
- The development of Gardaí national policy on trespass and illegal hunting in the handling of victims and perpetrators of these crimes.
- Review and enhance the effectiveness and availability of community alert and property-marking schemes in partnership with rural stakeholders to combat rural crime.

## Rural Social Scheme

The Rural Social Scheme is a vital support to low-income farmers, benefiting farmers nationally. Farm Assist is also vitally important for low-income farm families, allowing them to continue in production during difficult times.

### IFA Propose:

- Credits must be provided to farmers on Farm Assist prior to 2007, when they were ineligible to make PRSI contributions under the scheme.
- Rural Social Scheme Means review must be undertaken at 3 yearly intervals, instead of the current annual review.
- Farmers who reach the age of 66 must be given the opportunity to stay on the Rural Social Scheme.

## Farm Safety

Nationally and internationally, agriculture is one of the most hazardous occupations one could be engaged in. Awareness and education programmes focussed on prevention by supporting farmers in changing their behaviour are the best way to reduce farm accidents. In addition, farmers should be supported in making necessary investments to improve farm safety, both for personal use and that of wider family members and paid employment. All-terrain vehicles (ATVs)/Quads are becoming more popular on Irish farms, leading to increased fatal and severe accidents associated with their use.

### IFA Propose:

- A support package/funding available to farmers to carry out quad safety training courses on their farms.
- Under the current flat rate review, IFA is seeking inclusion, under a separate category, of Personal Protective Equipment (PPE) to minimise risk on farms.
- Non-registered farmers should have the option to reclaim VAT on purchasing and maintaining farm safety equipment to help and support best safety standards via the VAT 58 form.
- Reduced VAT rate on safety equipment such as replacement of manhole covers, power shaft covers etc.
- A handbrake and Power-Take Off (PTO) improvement scheme; to include a PTO scrappage scheme and a handbrake replacement scheme, to assist farmers in replacing malfunctioning equipment.
- An annual farm safety budget be allocated to the Farm Safety Partnership Advisory Committee to implement future farm safety action plans.
- A simplified and fast-tracked planning process is put in place to construct road underpasses.

## Flash Flooding Support

Dedicated support payment for farmers impacted by flash flooding. Government supported local busies in recent flash flooding events, but farmers were not included in these

business support schemes. Farmers are a vital part of the economy, especially in rural towns and villages that have experienced flash flooding, and they must be included along with other business support schemes. Examples from the recent past include Cooley Mountains, Middleton, and Lough Funshinagh.

## Emergency Humanitarian Support Scheme

In more recent times, individual and localised events (e.g. tornado in Wexford; flash flooding in Cork / Louth etc) have severely impacted farm operations and/or causing significant damage to growing crops; farm roadways; fencing; fodder etc.

### IFA Propose:

- To alleviate financial pressures and emotional stress involved, in the interest of fairness and equity, those involved in agriculture should have the same access to Emergency Humanitarian Support Scheme (or similar) as any other business.

## Green Public Procurement Policy

The government must prioritise locally produced Irish agricultural products in the Green Public Procurement (GPP) policy. This will better support rural economies, farmers, and ensure fresher, high-quality products for public services while aligning with national sustainability goals and reducing Ireland's carbon footprint.

### IFA Propose:

- Government should lead by example, championing local, sustainable agriculture as a cornerstone of the Green Procurement Strategy.

## An Rialálaí Agraibhia (Agri-Food Regulator)

An Rialálaí Agraibhia (Agri-Food Regulator) is an independent statutory Office established under the Agricultural and Food Supply Chain Act 2023, concerned with promoting fairness and transparency in the agri-food supply chain. Its statutory remit and focus is on business-to-business relationships within the supply chain.

### IFA Propose:

- Greater powers are given to An Rialálaí Agraibhia (Agri-Food Regulator) to address price in the food supply chain, including below cost selling.
- Provision should be provided through a revision in the legislation that the regulator can compel a company to give them requested information.
- Below cost selling must be prohibited, and enshrined into Irish law. The discounting and degrading of food must be stopped. Retail buyers must be held accountable for the declining number of farmers in our vulnerable sectors (fresh fruit, vegetables, liquid milk, pork, poultry) that depend on the domestic retail market.
- The Bord Bia Quality Assurance (QA) schemes are the recognised QA standard for Irish agri-food products. IFA do not accept additional QA requirements from retailers, consolidations or processors.



# SECTION 11: IFA Countryside



IFA Countryside is the country sports membership division of the IFA, developed over 20 years ago to cater to the needs of Ireland's field sport enthusiasts and countryside lovers. Our membership includes individuals and groups with a deep affinity for the countryside and countryside pursuits such as hunting, shooting, and fishing, alongside other activities connected to the countryside.

The hunting community is currently facing significant challenges, including restrictions on the use of lead ammunition, growing opposition from anti-hunting activists, a review of wildlife legislation, and changes to the Open Seasons Order. These developments, while often well-intentioned, risk undermining the positive contributions hunters and game clubs make to conservation and rural economies. Any further restrictions on hunting could have far-reaching negative consequences, not only for biodiversity management but also for rural communities.

Hunting plays a crucial role in controlling wildlife populations, preserving habitats, and contributing to rural economies through tourism, local businesses, and conservation projects. Limiting or banning these activities could lead to an increase in predator species, habitat degradation due to lack of management, and a reduction in the economic benefits generated by hunting. Additionally, the social and cultural fabric of rural life, which has long included responsible and sustainable hunting practices, would be irreversibly damaged.

It is essential that any decisions about hunting regulations are made based on robust scientific evidence and in consultation with rural stakeholders. Ill-considered restrictions risk unintended ecological and economic consequences, potentially harming both wildlife and the communities that rely on countryside pursuits for their livelihoods.

## Key Asks

### Protection of Rural Traditions and Heritage

Field sports such as hunting and shooting are deeply rooted in Irish rural life. These activities are essential drivers of biodiversity protection, habitat restoration, and wildlife management.

IFA Countryside calls for the protection of rural traditions such as hunting and shooting through policies that recognise their essential contribution to conservation and sustainable land management.

Additionally, there is a pressing need to better educate the public about the benefits of hunting and countryside sports. Misconceptions about these activities persist, and it is crucial that people understand their positive impact on wildlife management, biodiversity, and rural economies.

### IFA Countryside Propose:

- The protection of rural traditions such as hunting and shooting through policies that recognise their essential contribution to conservation and sustainable land management.

### Recognition of the Conservation, Biodiversity, and Economic Contributions of Countryside Sports

IFA Countryside advocates for the recognition of the crucial role that hunters and gun/game clubs play in biodiversity protection and conservation, while also generating substantial economic benefits, particularly in rural areas. These groups contribute significantly to habitat restoration and wildlife management, helping to maintain sustainable populations of game and protect various bird species. Our members, in partnership with landowners and farmers, invest heavily in on-the-ground conservation efforts through their own personal resources, creating habitats that benefit both game and non-game wildlife.

A 2007 study estimated that hunting contributed €111.6 million to the Irish economy, with 80-90% of this spent in rural areas, supporting local businesses and conservation projects. This figure likely underestimates the modern impact, and updated studies should be commissioned to better reflect the current economic contributions. Beyond economics, hunters and shooting clubs engage in vital conservation work such as:

**Habitat Restoration:** The creation of ponds, wetlands, and other habitats, benefiting not only game species but also a variety of wildlife, such as frogs, newts, dragonflies, and bird species.

**Biodiversity Enhancement:** Initiatives like red grouse conservation projects and the planting of game crops and trees, which improve ecosystems and support a wide range of species.

### IFA Countryside Propose:

- That hunting is recognised as a key contributor to conservation, particularly through habitat restoration and biodiversity enhancement.

## Firearms Licensing Issues

Our members frequently report challenges in dealing with the firearms licensing system. Key issues include lengthy processing times, inconsistent decisions, variability in Superintendent rulings, and administrative errors. These problems have affected vermin control activities, competition participation, and have had financial impacts on firearm owners.

IFA Countryside recommends implementing an online licensing system, standardising the training of Garda personnel and adopting a uniform decision-making framework which would alleviate much of the confusion and perceived injustice.

We also recommend for the establishment of a statutory forum for all stakeholders involved in firearms licensing, similar to the Firearms Consultative Panel that operated until its disbandment in 2019.

### IFA Countryside Propose:

- The implementation of an online firearm licensing system, the provision of specific training for all personnel involved in overseeing firearm legislation and that the Firearm Consultative Panel is re-established.

## Transparent, Evidence-based Decisions on the Open Seasons Order Review

IFA Countryside calls for all decisions regarding the Open Seasons Order (OSO) to be based on robust scientific evidence. The removal of species from the OSO without clear data showing a need for such restrictions could have unintended consequences, including the loss of crucial habitat management and increased predation pressure on non-hunted species.

We urge policymakers to consider the broader ecological impact of hunting bans, and to collaborate with local communities and experts who are deeply invested in wildlife conservation.

### IFA Countryside Propose:

- To ensure that all decisions on wildlife management including the Open Seasons Order are based on robust scientific evidence.

## Funding for Conservation Projects: A dedicated Wildlife Fund

Leveraging the potential of game and conservation clubs in advancing the objectives of the Nature Restoration Law is key.

IFA Countryside proposes that dedicated funding be allocated to these clubs. The funding would enhance their capacity to undertake habitat restoration projects, expand monitoring programmes and engage local communities more effectively. By integrating game and conservation clubs into

the framework of funding mechanisms, Ireland can make substantial progress towards its biodiversity and restoration goals.

### IFA Countryside Propose:

- The creation of a dedicated Wildlife Fund to enable game and conservation clubs to contribute to Ireland's biodiversity and restoration goals.

## Strategic Proposal for a Wildlife/Nature Advisory Council

To promote balanced and informed decision-making in wildlife management, we advocate for the establishment of a Nature Advisory Council (NAC) that includes all stakeholders—hunters, farmers, conservationists, and landowners. Such a forum would ensure that legislation reflects the realities faced by those on the ground, leading to more practical and widely supported solutions.

Local knowledge from rural communities should be recognised as an invaluable asset in managing wildlife sustainably. These communities often possess detailed knowledge of local wildlife populations and are directly affected by hunting regulations and their involvement is essential for crafting practical, effective conservation strategies.

### IFA Countryside Propose:

- The establishment of a Nature Advisory Committee to include rural stakeholders in decision-making processes around wildlife and conservation.

## Wildlife Licensing and Derogations

The annual announcement of the *Control of Wild Birds Derogations* by the Minister responsible for wildlife has, over the years, created uncertainty for stakeholders who depend on timely and predictable measures to manage bird populations effectively. These derogations are essential for addressing conflicts that arise between wildlife, agriculture, and other land management activities. However, the current system, where derogations are not guaranteed and are often subject to delays or abrupt changes, has proven to be an inefficient model for wildlife management.

We propose that derogations become a standard part of wildlife management, ensuring that bird species control is predictable, science-based, and consistent with both EU obligations and local conservation goals.

### IFA Countryside Propose:

- The development of a standardised multi-annual derogation framework.





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