

Stamp Duty Consolidation Act 1999 (SDCA 99)

SCH 2 - Qualifications for Young Trained Farmers Relief - Section 81 SDCA 99

Stamp Duty Consolidation Act 1999 (SDCA 99)

SCH 2 - Qualifications for Young Trained Farmers Relief - Section 81 SDCA 99

1. Qualifications awarded by Teagasc:

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

2. Qualifications awarded by the Farm Apprenticeship Board:

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

3. Qualifications awarded by a third-level institution:

- a) Degree in Agricultural Science awarded by the National University of Ireland through University College Dublin;
- b) Degree in Horticultural Science awarded by the National University of Ireland through University College Dublin;
- c) Degree in Veterinary Science awarded by the National University of Ireland through University College Dublin;
- d) Degree in Rural Science awarded by the National University of Ireland through University College Cork or by the University of Limerick;
- e) Diploma in Rural Science awarded by the National University of Ireland through University College Cork;
- f) Degree in Dairy Science awarded by the National University of Ireland through University College Cork;
- g) Diploma in Dairy Science awarded by the National University of Ireland through University College Cork;

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

- a) National Certificate in Agricultural Science studied through Kildalton Agricultural College and Waterford Regional Technical College;
- b) National Certificate in Business Studies (Agri-business) studied through the Franciscan Brothers Agricultural College, Mountbellew, and Galway Regional Technical College.

SCH 2A - Qualifications for Young Trained Farmers Relief - Section 81A SDCA 99

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

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

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

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

Stamp Duty Consolidation Act 1999 (SDCA 99)

SCH 2 - Qualifications for Young Trained Farmers Relief - Section 81 SDCA 99

3. Qualifications awarded by other third-level institutions:

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

SCH 2B - Qualifications for Young Trained Farmers Relief - Section 81AA SDCA 99

1. Qualifications awarded by the Qualifications and Quality Assurance Authority of Ireland:

- a) Level 6 Advanced Certificate in Farming;
- b) Level 6 Advanced Certificate in Agriculture;
- c) Level 6 Advanced Certificate in Dairy Herd Management;
- d) Level 6 Advanced Certificate in Drystock Management;
- e) Level 6 Advanced Certificate in Agricultural Mechanisation;
- f) Level 6 Advanced Certificate in Farm Management;
- g) Level 6 Advanced Certificate in Machinery and Crop Management;
- h) Level 6 Advanced Certificate in Horticulture;
- i) Level 6 Advanced Certificate in Forestry;
- j) Level 6 Advanced Certificate in Stud Management;
- k) Level 6 Advanced Certificate in Horsemanship;
- l) Level 6 Specific Purpose Certificate in Farm Administration.

2. Qualifications awarded by the Qualifications and Quality Assurance Authority of Ireland:

- a) Higher Certificate in Agriculture;
- b) Bachelor of Science in Agriculture;
- c) Higher Certificate in Agricultural Science;
- d) Bachelor of Science in Agricultural Science;
- e) Bachelor of Science (Honours) in Land Management, Agriculture;

- f) Bachelor of Science (Honours) in Land Management, Horticulture;
- g) Bachelor of Science (Honours) in Land Management, Forestry;
- h) Higher Certificate in Engineering in Agricultural Mechanisation;
- i) Bachelor of Business in Rural Enterprise and Agri-Business;
- j) Bachelor of Science in Agriculture and Environmental Management;
- k) Bachelor of Science in Horticulture;
- l) Bachelor of Arts (Honours) in Horticultural Management;
- m) Bachelor of Science in Forestry;
- n) Higher Certificate in Business in Equine Studies;
- o) Bachelor of Business in Equine Studies;
- p) Higher Certificate in Science Applied Agriculture;
- q) Bachelor of Science (Honours) in Sustainable Agriculture.” (added in by Finance Act 2014).

3. Qualifications awarded by other third-level institutions:

- a) Bachelor of Agricultural Science — Animal Crop Production awarded by University College Dublin;
- b) Bachelor of Agricultural Science — Agri-Environmental Science awarded by University College Dublin;
- c) Bachelor of Agricultural Science — Animal Science awarded by University College Dublin;
- d) Bachelor of Agricultural Science – Animal Science Equine awarded by University College Dublin;
- e) Bachelor of Agricultural Science – Dairy Business awarded by University College Dublin;
- f) Bachelor of Agricultural Science — Food and Agribusiness Management awarded by University College Dublin;
- g) Bachelor of Agricultural Science — Forestry awarded by University College Dublin;
- h) Bachelor of Agricultural Science — Horticulture, Landscape and Sportsturf Management awarded by University College Dublin;
- i) Bachelor of Veterinary Medicine awarded by University College Dublin;
- j) Bachelor of Science in Equine Science awarded by the University of Limerick;
- k) Diploma in Equine Science awarded by the University of Limerick.

O’Hanlon Tax Limited

6 City Gate, Lower Bridge St., Dublin 8

T: 01 6040280 F: 01 6040281 E: info@ohanlontax.ie W: www.ohanlontax.ie