



**Forest Service**



File Ref: PA36/09

1<sup>st</sup> October 2009

**Circular: 11/2009**

### **Technical/Financial Approvals**

As you are aware, technical approvals are continuing to issue in respect of the Afforestation, FEPS and Native Woodland (Establishment) Schemes. You are reminded however that planting **cannot commence under any circumstances** unless a further financial approval is issued from this Department. I have to point out that any planting without specific financial approval will result in non-payment of all grants and premiums.

### **Tax Clearance Certificates**

You might remind your clients that Department of Finance Circular 44/2006 (Tax Clearance Procedures – Grants, Subsidies and Similar Type Payments) applies to the schemes administered by the Forest Service and, accordingly, no payment totalling €10,000 or more in a 12-month period will be made to an individual, company or other body without a current valid Tax Clearance Certificate – this also applies to individuals who mandate their payments to another party.

### **Change of Owner / Applicant**

Any enquiries about change of ownership during the term of the scheme, i.e. 20 years, should be passed on to Change of Applicant Section. A helpful guide on change of ownership of grant-aided plantations can be found on our website [www.agriculture.gov.ie/forests-service/forests-service-general-information/](http://www.agriculture.gov.ie/forests-service/forests-service-general-information/change-of-ownership-guide) change of ownership guide

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