

1st October 2009

Ref: 11/2009

To the Forester or Company
named in the address

Dear Sir or Madam:

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/forests-service-general-information/ change of ownership guide

Yours sincerely

Gerry Fogarty
Assistant Principal