

# Basic Payment Scheme 2024

## **Accountant or solicitor certificate to confirm Young Farmer or New Entrant status of partnerships and or legal persons**

### **1) Customer Business Name**

The accountant or solicitor must complete the customer details and delete the wording as appropriate

### **2) Confirmation of the Declared Information by Young Farmer/New Entrant**

The accountant or solicitor must enter an 'X' in the relevant boxes under Confirmation of the Declared Information by Young Farmer/New Entrant as appropriate.

### **3) Head(s) of the Holding**

The accountant or solicitor must give the following information, using the legal documents provided:

- a) the names of all of the individuals who are in 'control' of the agricultural business.
- b) the percentage of shares owned (or for partnerships this could be the percentage of profit shares) and percentage of votes held by each of the people named at 3a.
- c) details of any legal agreements which are in place to enable the people named at 3a to vote together.
- d) a list of all the documents that have been used to provide the details in 3a to 3c.

### **4) Agricultural Activity – this applies to 'new' farmers only**

This section only needs to be filled in if the applicant is applying for National Reserve entitlements as a new farmer.

The accountant or solicitor must, using the documents provided by the applicant, provide the date the business started its agricultural activity. This should be the date the business was set up - unless the applicant has provided proof showing that the agricultural activity of the business started after this. In this case, the date the agricultural activity started should be given.

Also list any documents that have been used to provide the details in 4.

It is the farmer's responsibility to ensure the documents they give to the accountant are up to date and accurate.

## **5) Agricultural Business – this applies to young farmers only**

This section only needs to be filled in if the applicant is a young farmer applying for new entitlements or the young farmer payment. The accountant or solicitor must, using the documents provided by the applicant, provide the date the applicant set up or took control of the agricultural business.

Also list any documents that have been used to provide the details in 4.

It is the farmer's responsibility to ensure the documents they give to the accountant are up to date and accurate

## **6) Accountant's or solicitor's liability disclaimer (optional)**

The accountant or solicitor can choose to provide their and their firm's disclaimer in this section.

## **7) Declarations**

The accountant or solicitor must sign and fill in this section with their and their firm's details.

## **Evidence**

The type of evidence that an applicant will need to provide to their accountant or solicitor to support their application will depend on whether the business structure is a partnership or a legal person.

The tables below provide examples of the types of documentation which an applicant may send to the accountant or solicitor to show eligibility. This list is a guide it is not exhaustive:

### **Partnership**

#### **3) Head of Holding**

To prove the applicants are in control of the business

One of the following:

- Partnership agreement showing the partners and percentage shares/votes held and, where it exists, any variation of previous partnership document showing the changes to the original agreement.
- Legally binding agreement showing business shareholdings partnership accounts if they demonstrate shares ownership.
- Annual accounts naming the applicants and number of shares/votes held.

4) Agricultural Activity (new farmer)

Date the agricultural business commenced

One of the following:

- Land deeds or title register showing the date the agricultural land was purchased
- Tenancy agreement with start date
- VAT/income tax document showing the date of registration
- Evidence of inheritance, showing the date
- Business bank account statement or business loan agreement, including the date it was set up
- Annual business accounts including the date they were first produced.

5) Agricultural Business (young farmer)

Date the applicant set up or became in control of the agricultural business

One of the following:

- Partnership agreement demonstrating the date it was agreed, and, where it exists, any variation of previous partnership, demonstrating the date of variation.
- Legally binding agreement demonstrating the date the agricultural business shareholding was set-up.
- Partnership accounts demonstrating the date the applicant first set-up.
- Annual business accounts including the date they were first produced.
- Annual accounts including the date they were first produced.

## Legal Person

3) Head of Holding

To prove the applicant is in control of the business

One of the following:

- Legally effective document demonstrating the agricultural business shareholdings.

4) Agricultural Activity (new farmer)

Date the agricultural business commenced

One of the following:

- Legally effective document demonstrating the date the agricultural business commenced.

5) Agricultural Business (young farmer)

Date the applicant set up or became in control of the agricultural business

One of the following:

- Legally effective document demonstrating the date the applicant became in control of the agricultural business.

Rural Payment Wales will check their records to see if they have any evidence to show that the applicant has previously been in control of a previous agricultural business. Carrying out agricultural activity as an employee of a business or as an agricultural contractor would not count as having had control of an agricultural business.