

DAERA Identification Numbers for Business Customers Herds and Flocks

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Department of
**Agriculture, Environment
and Rural Affairs**

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DAERA identification numbers for business customers, herds and flocks

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1. Introduction

NOTE:

We will pay Direct Payments for the 2019 scheme year on the same basis as before. Rules derived from current EU legislation for the Basic Payment Scheme, Greening Payment and Young Farmers' Payment will apply throughout the whole of 2019.'

This guide is intended to help you to understand why we allocate identification numbers (IDs) to businesses, customers, herds and flocks; how you get them and answer some frequently asked questions about these numbers. The 3 main types of IDs used by DAERA are:

- **Business ID** - which is required for the payment of grants and subsidies or for registering to keep animals;
- **Customer ID** - which is required to record your individual contact details and is necessary to enrol for DAERA Online Services;
- **Herd and Flock Numbers** - which are required for the registration of herds and flocks.

Why do we need these identification numbers?

We have to maintain a record of the identity of anyone who submits an application to receive EU funding. This is required under European Commission regulations. Each business must be registered with us and have a unique business ID number. Business IDs have been in use for a number of years. They are mainly used to administer and pay farm based subsidies such as the Basic Payment Scheme (BPS), the Greening Payment and the Young Farmers' Payment (YFP) and also to process funding applications within the Northern Ireland Rural Development Programme (NIRDP).

What are IDs used for?

- To access your information quickly when you have a query;
- to pay monies to the correct recipient;
- to link the herds and flocks for which you are registered as a keeper to your farm business;
- to ensure that businesses are not being created and operated artificially to obtain EU funding; and
- to prevent fraud.

It is not possible to have a single customer, business and herd/flock number. While many of our customers are sole traders, some of our customers are partnerships or companies that have more than one individual involved. Each of those individuals must have a separate customer ID, while the business as a whole must have a single business ID. In addition, some businesses may have more than one herd or flock number.

2. BUSINESS IDs

Categories of business ID

There are 3 main categories of business ID. The business category you apply for depends on the type of business transactions you wish to carry out with us. The table below lists some of these main transactions. The flowcharts at **Annex A** may also help.

What do you want to do?	You should apply for this category of business
<p>Claim farming related grant or subsidy, for example:</p> <ul style="list-style-type: none"> Basic Payment Scheme (BPS) Greening Payment Young Farmers' Payment (YFP) Regional Reserve Entitlement allocation or top up (as a Young Farmer or New Entrant) Farm Woodland Premium Scheme (FWPS) Farm Woodland Scheme (FWS) Forest Expansion Scheme (Annual Premia) Certain other proposed farming related programmes within the 2014-2020 NIRDP <p>Register as a commercial keeper of animals</p>	<p>1</p>
<p>Apply for and claim grant for proposed schemes under the 2014-2020 NIRDP (except those schemes that require a category 1 business as listed above)</p> <p>Note: If you already hold a category 1 business ID you do not need to apply for a separate category 2 business ID.</p>	<p>2</p>
<p>Register as a non-commercial keeper of animals. This is typically no more than 5 cattle and/or 10 sheep and/or 10 pigs and/or 100 poultry and/or 5 goats.</p> <p>You will not be able to claim grant or subsidy with this business category.</p> <p>Note: If you already hold a category 1 or 2 business ID you do not need to apply for a separate category 3 business ID.</p>	<p>3</p>

How do I apply for a business ID?

Depending on the type of business you wish to conduct with us you can either complete Form FB1 (if applying for a category 1 or 2 business ID) or Form FB3 (if applying for a category 3 business ID).

You can also contact your local DAERA Direct Office.

If you wish to join an existing business you can do so by completing Form BC1 - Business Change.

These forms can be found at the link below. Form BC1 will have to be signed by all existing members of that business.

www.daera-ni.gov.uk/publications/business-change-forms-2019

What information will I need to provide?

Category 1 business IDs are only allocated where DAERA is fully satisfied that the business will operate as a fully separate and independent business both in status and in practice. Inspections are likely to take place both before and after establishment of the business to ensure that this is, and remains, the case. The onus is on you to demonstrate that your application meets a set of criteria relating to:

- Legal status;
- Economic Structure/Organisation;
- Commercial arrangements;
- Operational arrangements

In order to assist you to demonstrate that you meet these criteria, you should submit a business plan with your application. This should provide details on your proposed farming enterprises, the area you intend to farm (both owned land and rented land), the nature and size of each enterprise (e.g. number of cattle, sheep, area of crops grown), how you intend to establish each enterprise (e.g. financing arrangements to purchase stock), anticipated annual returns (projected profit and loss account) and cash flow, and how the business will develop over a 5 year period.

You should describe and provide evidence as to how the assets and capital required to establish your businesses, have been or will be acquired. For example, how the land, housing and machinery have been obtained? Did you purchase it, have it constructed or was it gifted to you? How will any livestock be obtained? Evidence that may be presented includes: receipts, bank statements, proof of land purchase or lease.

You should outline evidence of financing arrangements for the business, including any bank accounts and loan facilities, and provide your Unique Tax Reference (UTR) (available from HM Revenue & Customs (HMRC)). You should also provide confirmation that the

UTR number refers to a farming related business. This evidence can be in the form of a letter from HMRC or a copy of the HMRC VAT registration which identifies the business as farm related or a letter from the businesses accountant confirming that the UTR number relates to a farm business.

In addition you should provide details of other members of your business and any links they have to other farm businesses, and describe in detail links of any nature your business has with any other farming business, such as the sharing of labour, machinery, buildings and facilities, any financial links, the regular sourcing of livestock, the regular disposal of livestock, joint purchasing arrangements, joint marketing arrangements, etc.

All evidence presented will be considered and where the evidence presented does not clearly show that the proposed new business is separate and independent, or where evidence is missing, your application will not be approved.

For a category 2 business ID you will need to provide details of your business including your UTR, details of members of your business, links of any nature to other DAERA registered businesses (including farm businesses) and any supporting documentation such as a memorandum of association.

For a category 3 business ID you will need to provide details of land that you farm (owned/rented/used), details of any animals you keep, details of members of your business and links of any nature to other DAERA registered businesses. You will not need to provide the detailed financial information required for a category 1 business ID. However, category 3 businesses must meet the separateness requirements as set out in Q1 on page 7. In particular, the business will generally be expected to have its own farmyard, animal housing and handling facilities. Animals belonging to the business must not be grazed on land which is being used by another business to claim BPS. Land being used for a category 3 business cannot be used to claim BPS.

It is not a requirement to own land to obtain a business ID, but you must be able to demonstrate that you have access to the necessary land to conduct your farm business in line with your business plan.

Do I need photographic identification?

If you are applying for a category 1 business ID then every member of the new business will have to present photographic identification at their local DAERA Direct Office.

Photographic identification is not usually required for category 2 or 3 business IDs unless we have a doubt about your identity. However photographic ID is required for all keepers applying for herd and flock numbers.

I have a category 3 business ID – can I apply for a grant or subsidy?

No. If you have a category 3 business ID and now want to apply for grant or subsidy, you will have to apply for your business ID to be upgraded to either a category 1 or category 2 business ID on Form FB1 and supply the necessary evidence to support your application.

At what point do I need a category 2 business ID to apply for NIRDP funding?

You do not need to have a business ID before you apply for NIRDP funding. If your application is successful you will need to complete an application for a business identifier (category 2, RD1) form. This form will be issued to you when your NIRDP application has been approved.

2. CUSTOMER ID

A customer ID is used to identify individuals who use any of our services. Every member of a business will be given a customer ID. Against this ID we will record your name, address and contact details. You must have a customer ID if you intend using:

- DAERA Online Services, e.g. to use the Single Application and Map Service, Entitlements Transfer Service, view your online Entitlements Register and/or the payment service (advance and full payment letters and payment statements)
- APHIS Online
- telephone services, e.g. to register animal births and deaths.

How do I apply for a customer ID?

In most cases, the customer ID will be created as part of the business ID process. There are times when this is not the case, for example, to register land. In these cases, contact your local DAERA Direct Office for further advice.

3. HERD OR FLOCK NUMBER

A herd or flock number is used to register animal groupings within a business ID and record movements of all animals and commercial poultry within Northern Ireland. All herd or flock numbers must be linked to a legal keeper which may be one or more persons, each with individual customer IDs, or a legal entity such as a farm business represented by a business ID. Individual keepers applying for herd or flock numbers must be members of the business ID the animals are linked to.

How do I register for a herd or flock number?

Contact your local DAERA Direct Office to get a herd or flock registration form. You will also be asked to complete a business application form if you don't already have a business ID. All keepers of herds and flocks must have their own customer ID and be members of the business ID that the animals are linked to.

Data Protection

We take data protection and freedom of information issues seriously. We take care to ensure that any personal information supplied to us is handled in a way that complies with

the requirements of the General Data Protection Regulation (GDPR) and the Data Protection Act 2018.

Further Information

If you require further information on business IDs or wish to make changes to your existing business, customer, herd or flock numbers:

- access further information at:

www.daera-ni.gov.uk/articles/area-based-schemes-2019-guidance-and-forms

- visit your local DAERA Direct Office or,
- ring 0300 200 7848

FREQUENTLY ASKED QUESTIONS

Frequently Asked Questions – Business ID

Q1. How does DAERA assess if my business is separate from another business?

A. A business ID application will be assessed against the following 4 criteria:

1. Legal Status
2. Economic Structure/Organisation
3. Commercial Arrangements
4. Operational Arrangements

The following are examples of the evidence that will be considered:

- Are any business members linked to an existing business or registered as a herd or flock keeper?
- Does the herd or flock operate completely independently of herds or flocks belonging to another business?
- What is the businesses legal status i.e. Sole Trader, Partnership etc?
- Does the business have a Unique Tax Reference (UTR)?
- Has the customer supplied proof of identity?
- What are the land tenure arrangements? Has the customer supplied evidence that they own land or have a lease agreement?
- Does the business have a business plan setting out what the business objectives are and how these will be achieved, for example, area farmed, number of cattle and financial arrangements being put in place to obtain stock?
- Does the business have any operational links to another business, i.e. share machinery, labour, facilities, buildings, purchasing arrangements, marketing arrangements, etc?
- Does the business have its own land, building, machinery and details of how the finance was obtained to acquire them?
- How is the business financed, including the nature of any loans and guarantees?
- Is the business very dependent on another business for stock, machinery, and finance? Does the business have separate financial accounts and bank accounts and are the financial transactions through these accounts appropriate to the size and nature of the business?
- Does the business buy or sell land, machinery, inputs, livestock or agricultural produce on behalf of another business?
- In case of Category 2 business IDs, is the project a non-farming activity?

IMPORTANT

Our inspectors will assess applications on a case by case basis to decide whether you have provided sufficient evidence to demonstrate clearly that your business is financially and operationally separate from any existing business. The onus is on the applicant to provide proof that it is separate and independent.

We will carefully evaluate all the information provided and reach a decision on **all the facts provided**.

Q2. Does the lease have to be drawn up by a solicitor?

- A.** It is important that anyone applying for a new category 1 business ID provides sufficient evidence to demonstrate clearly that the business is financially and operationally separate from any other existing business. The onus is on the applicant to provide proof that the new business is separate and independent.

The Department will have to be satisfied that the new business is, in practice, able to make the management decisions on any land leased by the business and a lease drawn up by a solicitor will help demonstrate that the lease is a formal and lasting arrangement. Any lease submitted as part of a business application needs to be from a solicitor and should be presented on headed paper.

Q3. How do I get my Unique Tax Reference (UTR)?

A. For those already registered with HMRC

- This will be shown on the last Self-Assessment (SA) Statement or communication received from HMRC, or
- contact your accountant or person responsible for the submission of your annual SA Tax Return, or
- Telephone the Tax Enquiries Helpline on 0300 200 3300

For those not registered with HMRC

- Register online at <http://www.hmrc.gov.uk/startingup/> (the UTR will be posted to the individual), or
- telephone the Newly Self Employed Helpline 0300 200 3504
- the registration will be completed during the telephone call and the UTR will be posted to the individual.

Q4. Can the Department refuse to issue a business ID number?

A. Yes, if we are not satisfied that your business is financially and operationally separate from an existing business. We will not issue an ID unless your business satisfies a number of separate business criteria.

Q5. Can the Department take a business ID away?

A. Yes, for example where 2 businesses merge or where the Department assesses that 2 businesses are not financially and operationally separate. If we assess that 2 businesses are not separate we will automatically link the 2 businesses. We will take all material factors into account before taking this action. Either of the 2 linked businesses will be permitted to draw to our attention any relevant information that they believe has a bearing on the situation.

Q6. Is there a charge for getting a business ID, customer ID, and herd or flock number?

A. No, there is no charge.

Q7. How long will it take to get a business ID?

A. If you supply all the necessary information with your farm business application form we aim to allocate your business ID within 25 working days. However, the investigation as to whether you meet the criteria to be regarded as separate will take some time. You should allow yourself plenty of time to apply for a business ID to meet funding application deadlines (e.g. well before the closing date of 15 May for Single Applications) or to meet deadlines for transfer of BPS entitlements remembering that you may have to first apply for your Unique Tax Reference (see Q2).

Q8. What types of photographic ID will DAERA accept?

A. The acceptable forms of photographic identification are:

- A UK, Irish or EEA driving licence (photographic part)
- A UK, Irish or EU passport
- An Electoral Identity Card
- A Translink Senior SmartPass
- A Translink 60+ SmartPass
- A Translink War Disabled SmartPass
- A Translink Blind Person's SmartPass

Q9. Is photographic ID required when someone is added to an existing category 1 business?

A. Yes. Any new members joining a business must present photographic identification at their local DAERA Direct office.

Q10. Does DAERA retain a copy of the photographic ID?

A. No. Once checked to confirm your details, your photographic ID will be returned to you immediately. No copies will be retained by DAERA staff.

Q11. If I die can I pass on my business ID to someone else?

A. If you are a sole trader business (that is you are the only person in the business) you will not be able to pass on your business ID to someone else. If in your Will you leave your business to another person he/she will have to apply to the Department for a new business ID.

If you are in a partnership (that is there is more than one person in the business) and you have made us aware of all the partners in the business, we will keep the business ID active (for use by the remaining partners).

Q12. Am I allowed to be named on more than one business ID?

A. Only if you are involved in 2 businesses which pass the separateness test (see Q1 above).

Q13. Can my son or daughter get a separate category 1 business ID?

A. Yes, but only if his or her business is separate, operates independently and has satisfied the business separateness test (see Q1 above). Artificial splitting of businesses is not permitted.

We do not issue business IDs to minors (persons under the age of 18 years old) unless an adult accepts responsibility for the business and becomes a member of that business.

Q14. If I have a category 1 business ID can my spouse get a category 2 business ID, to apply to the NIRDP for a non-farming project?

- A. Your spouse can get a category 2 business ID to apply to the NIRDP provided their new business is separate from any existing farm business and the activity of the project is non-farming related (see Q1 above).

Q15. Some Community/Voluntary Groups will not have a tax reference. Can they obtain a business ID?

- A. All Groups will initially be asked to provide a UTR number. However, if they are non-profit making, they will be permitted to demonstrate their legal status by means other than providing a UTR. This will include providing either Articles of Association or the Group's Constitution.

Q16. How many animals can I keep with a category 3 business ID?

- A. Category 3 business IDs are normally allocated for keepers of small numbers of animals, typically no more than 5 cattle and/or 10 sheep and/or 10 pigs and/or 100 poultry and/or 5 goats.

These thresholds are **not limits**. However, monitoring of animal numbers in any category 2 or 3 business which exceeds the above thresholds will be carried out to ensure that these businesses are not being used by any category 1 business to avoid cross compliance obligations/penalties.

Q17. Does a category 3 business ID have to be separate from another farm business?

- A. Yes. The separateness requirements as set out in Q1 have to be met. In particular, the business will generally be expected to have its own farmyard, animal housing and handling facilities. Animals belonging to the business must not be grazed on land which is being used by another business to claim BPS.

Q18. What happens if I keep more than 5 cattle or 10 sheep with a category 3 business ID?

- A. A DAERA inspection will take place. If the business is found not to be separate from another farm business, a merger will be required. It will not be possible to issue any further payments under the BPS, Greening Payment or the YFP to the category 1 business ID until a merger has taken place.

Q19. My business is category 3, has more than 5 cattle or 10 sheep but is assessed as separate by DAERA. What should I do now?

A. In these circumstances DAERA will allow you to retain your category 3 business ID but it may be subject to further checks in the future to ensure that it remains a separate business. You can apply to have your business ID upgraded to category 1. Category 3 business IDs are intended for farms with small numbers of animals. Therefore if you have exceeded the thresholds, you should apply for a category 1 business ID or submit a business merger form (BC3) if it is not a separate business.

Q20. My son/daughter wants to start a new business but it wouldn't be separate from my farm. What are their options?

A. They can apply to join your business and to be allocated a herd or flock number. If granted, they will be the registered keeper of that herd or flock but it will be part of your business given that it is not being managed or operated separately from it.

Q21. Can I be allocated a category 3 business ID even though it would not be separate from my parent's farm?

A. No. It is not permitted to be allocated a business ID of any category if that business will not be separate from an existing business.

Q22. Why can't there be just one category of business ID?

A. Categories allow us to reduce the amount of information we require from you in order to complete our business separateness assessment. For instance, if you are only intending to keep a small number of animals, we will ask less information from you than if you intend claiming grant or subsidies.

Q23. How do I know which category of business I have been allocated?

A. We will advise you when you apply for a business id which category you have been awarded.

Q24. Should I keep my business ID number confidential?

- A.** Yes. This is one of the main methods of confirming your identity with us when you contact us. If you keep this number secure, this will help ensure that any information we hold about you is secure.

Q25. Do I need to supply my bank account details on the business ID application form?

- A.** You are not required to include your bank details on the business ID application form. However, if you are applying for a category 1 business ID you are required to provide evidence of the financing arrangements for the business, including details of all bank accounts and loans as this helps demonstrate that the business is separate and independent from other farm businesses. Failure to provide this information will weaken your application.

We will also need bank account details before we can make any payments to you. If we do not have this information this will be requested either when we make an award of a category 1 business ID or when a Letter of Offer is issued under the NIRDP in the case of a category 2 business ID.

Frequently Asked Questions - Customer ID

Q26. If I change my name, address or contact details what should I do?

If you are a member of a category 1 business and a sole trader, you can change your title, name or address at your local DAERA Direct Office as long as you bring evidence to verify your ID. If you are a member of a multi-member business you must complete a Form BC1 - Business Change which you can download from:

www.daera-ni.gov.uk/publications/business-change-forms-2019

- A.** If you are a member of a category 2 or 3 business, changes can be carried out by staff in your local DAERA Direct Office.

You can update telephone/mobile number and email address by accessing 'My Details' via DAERA Online Services or by visiting or phoning any DAERA Direct Office. We will verify your identity by asking you questions such as what is your business ID, address, telephone number and then either update your contact details or give you advice as to what further information you need to supply.

Q27. If I already have an applicant reference number/IACS number - do I need to apply for a customer ID?

- A.** No. These were various names used over the years to refer to a customer. From now on we intend to only refer to your customer ID number.

Q28. Why do I need a customer ID if I have a business ID?

- A.** You will need a customer ID to enrol for DAERA Online Services. Even if these services relate to your business, you will still have to access these services as an individual using your customer ID. With your agreement we will periodically use your contact details to let you know about services/events that may be of interest to you. We will also use your customer ID when linking land or registering keepers of herds/flocks.

Q29. Should I keep my customer ID number confidential?

- A.** Yes. This is one of the main methods of confirming your identity with us and is also one of the 2 pieces of information required to enrol for DAERA Online Services.

Q30. Once I have my customer ID how can I access DAERA On-line Services?

- A.** Contact the DAERA Online Services helpdesk team on 028 9442 6699 or e-mail onlineservices@daera-ni.gov.uk and they will advise on how to access DAERA Online Services. They will also issue the other unique piece of information (DAERA Access Key) which you will require to enrol for DAERA Online Services. Alternatively all the information required is on the website www.daera-ni.gov.uk/onlineservices which can be accessed at any time.

Q31. What services can I access online?

- A.** DAERA services available online are:
- Single Application and Map Service
 - Entitlements Transfer Service
 - Entitlements Register
 - Payment service (advance and full payment letters and payment statements).

You can also access APHIS Online which enables online birth and death registrations, access herd lists and many other functions.

Frequently Asked Questions – Herd/Flock Numbers

Q32. Why are herd/flock numbers needed?

- A.** They are legally required to identify animal groupings and their registered keepers for the management of routine animal health programmes (Tuberculosis, Brucellosis, Salmonella), and in the control of disease outbreaks such as Foot and Mouth Disease, Swine Fever, Newcastle Disease etc., and to demonstrate “cross compliance” for the administration of the BPS. Within Northern Ireland herd and flock numbers are used to record movements of animals on and off holdings.

Q33. Who are herd/flock numbers issued to?

- A.** Herd and Flock Numbers are linked to an individual farm business. They are issued to legally registered keepers who must be members of the same business ID the animals are linked to, or a legal entity such as the farm business itself.

Q34. What is meant by groups of animals?

- A.** A herd or flock is ordinarily an epidemiologically distinct grouping. This means that all animals within it are exposed to a disease risk which is distinct from that on other farms.

Q35. What is an “associated” herd/flock?

- A.** In certain cases a higher than normal risk to animal health may exist from another herd or flock – because, for example, of shared equipment or facilities, or common day-to-day management. In such cases both herds/flocks will be subjected to the same disease detection and control regimes - this is sometimes known as "association". In order to comply with separateness of farm businesses it should be unusual for associations to exist continually where animals are within separate farm business IDs. There is no problem having multiple herd or flock numbers which are associated within a single business ID but long term association of animal groups outside a single business ID is likely to trigger a separateness inspection.

Q36. How long will it take for a new herd/flock number to be issued?

- A.** One of our Animal Health & Welfare Inspectors will call with the herd/flock keeper to inspect the animal housing/handling facilities and identify the lands proposed to be used for the livestock. Subsequent to the inspection and provided they have been allocated a category 1 or category 3 business ID the herd/flock number will be issued immediately thereafter. Typically this registration should be within 25 working days of provision of all necessary information (see Q6 above). The lands used by this business to manage the livestock must not be used to claim BPS by another DAERA business.

Q37. My father/mother has recently died. Can I use his/her herd/flock number?

- A.** The herd or flock number is linked to the farm business so as long as there is another member within this business, the keeper registration can be amended using Form MC131 available from your local DAERA Direct Office. Where the deceased is a sole member business the animals will normally need moved to another business with its own herd/flock numbers and be registered to a keeper within it.

In exceptional circumstances it may be possible to transfer herd or flock numbers to a new business ID but these will be approved on a case by case basis. An example where this may be allowed is when a sole member business is deceased but all lands, housing, animals, entitlements etc are transferred legally on death to another person who will be keeping the animals on the same holding.

The reason for this is to ensure the integrity of the linkages between the Department's databases of lands, persons and animals. We require the customer's name and address to be held against the herd/flock number for effective disease control and cross compliance purposes. Also to ensure that any future animal compensation payments are paid to the appropriate person within the appropriate business.

Q38. Can I transfer my herd/flock number to another farmer?

The herd or flock number is linked to the farm business so as long as the transfer is between individuals who are members of this same business ID this is not a problem. Form MC131 can be used for the process and will need to be signed by all parties.

Q39. Can another person's name be added to my herd/flock number?

A. Yes, if the person is over 18, has a customer ID and is a member of the same farm business.

Q40. Can I keep my herd/flock number if I move from a farm in one Divisional Veterinary Office (DVO) area to farm in another DVO area?

A. Herd and flock numbers are linked to the farm business which represents lands and yards used by those animals. If you are selling up and moving to a new DVO area it is likely you will be in a new geographic area for herd or flock prefixes which determine what office you are linked to. In these instances a new herd or flock number is likely to be required.

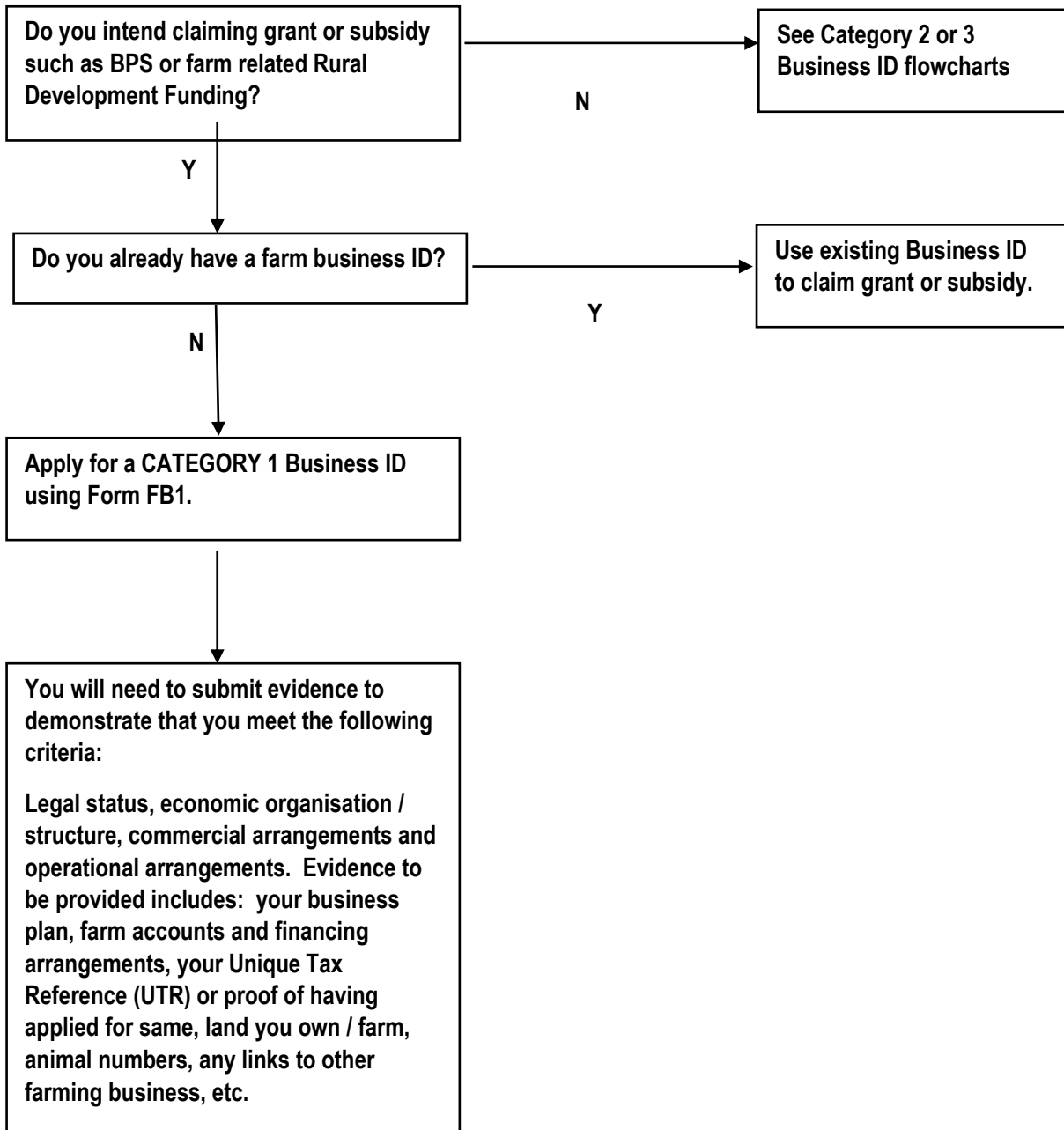
If you purchase new land in a different area but your main farm holding remains then there is no requirement to get a new number. Your local DAERA Direct will be able to advise on a case by case basis.

Note: As DAERA policy and procedures are subject to change the information contained in this guidance may also be subject to change. The information is correct as of January 2019.

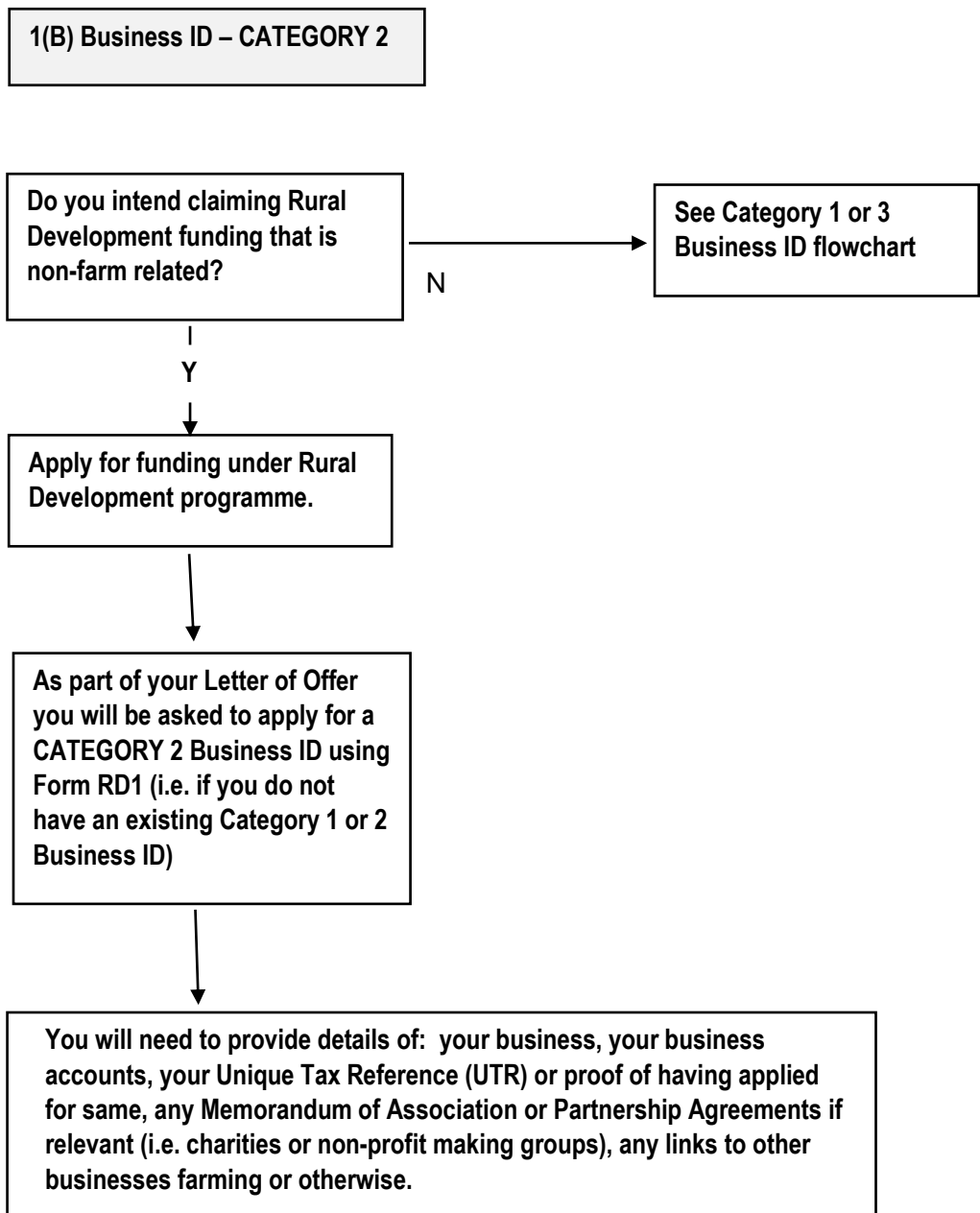
ANNEX A – FLOWCHARTS

1(A) Business ID – CATEGORY 1

NB: If you also wish to register as a keeper of animals, see the Herd or Flock Number flowchart below.

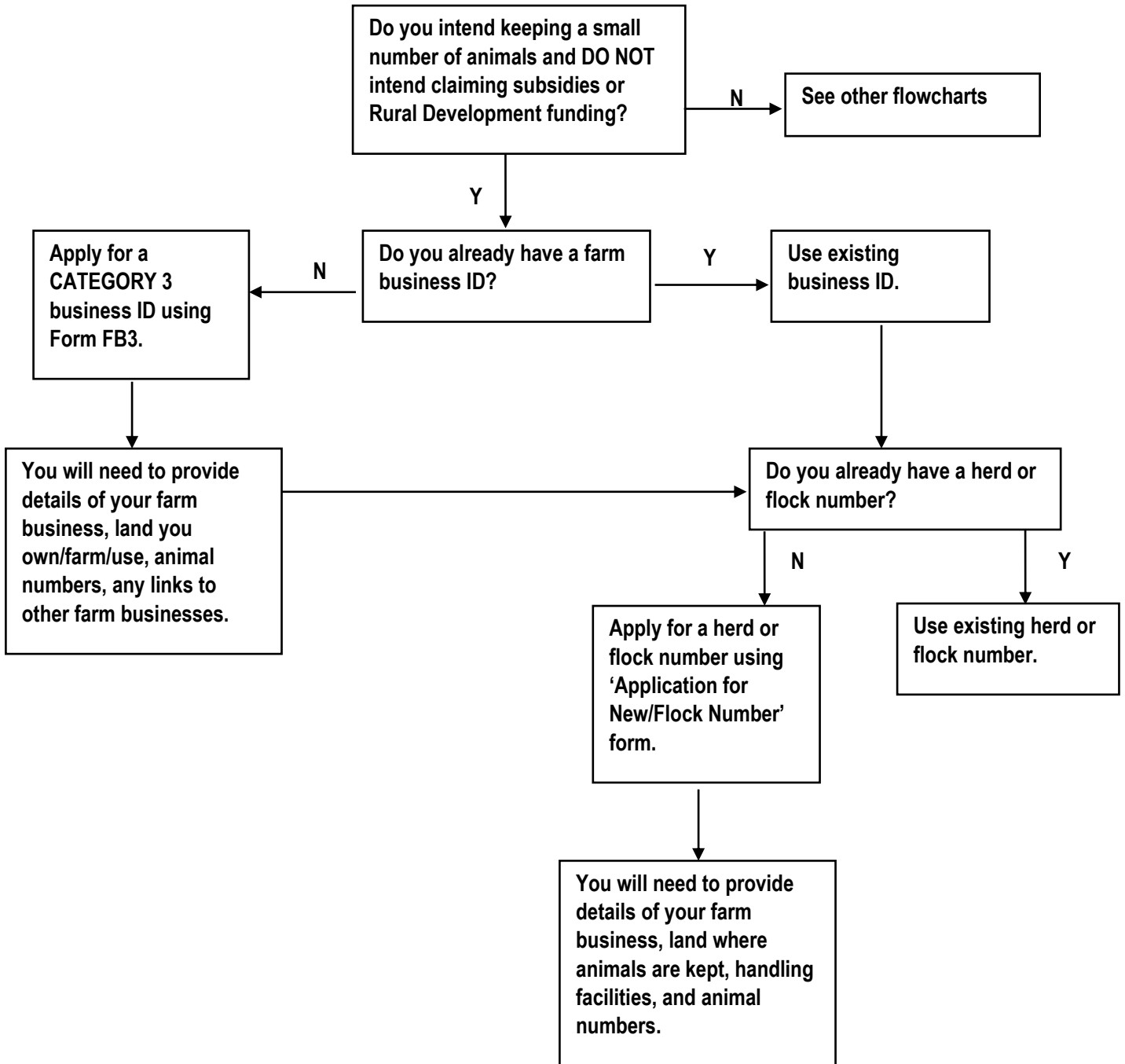


ANNEX A – FLOWCHARTS



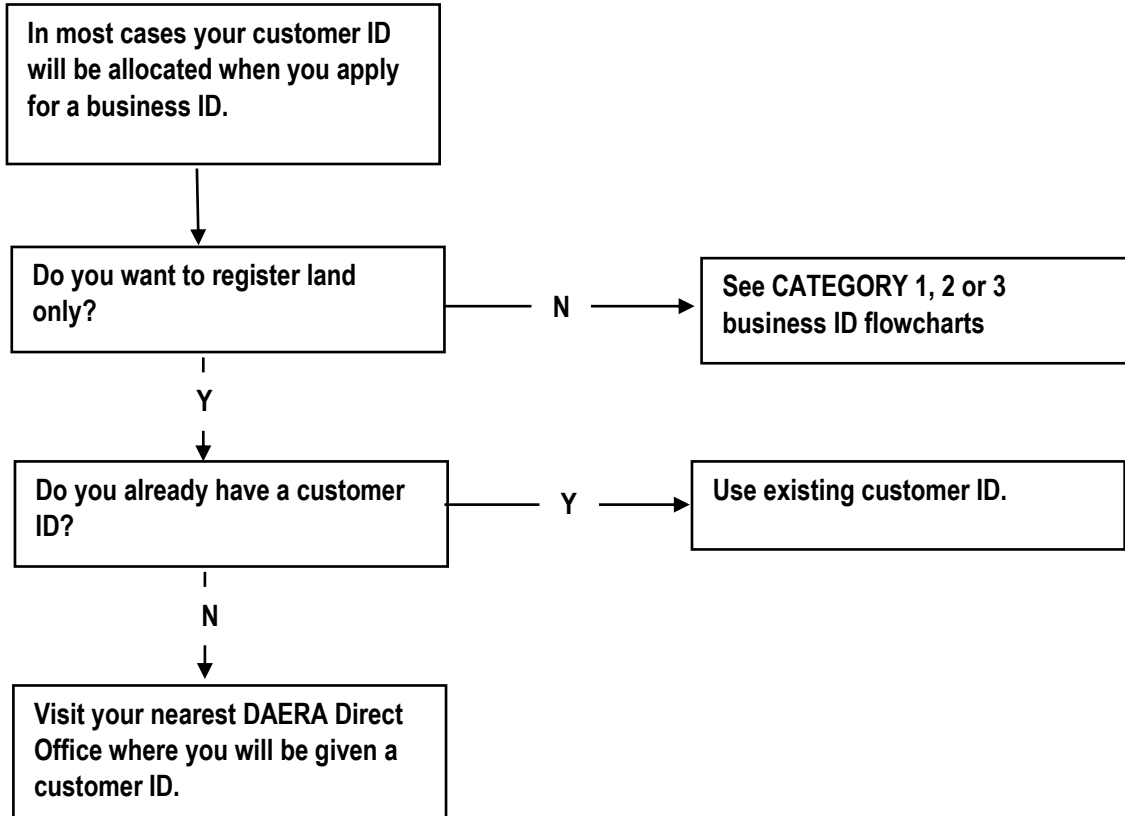
ANNEX A – FLOWCHARTS

1(C) Business ID – CATEGORY 3



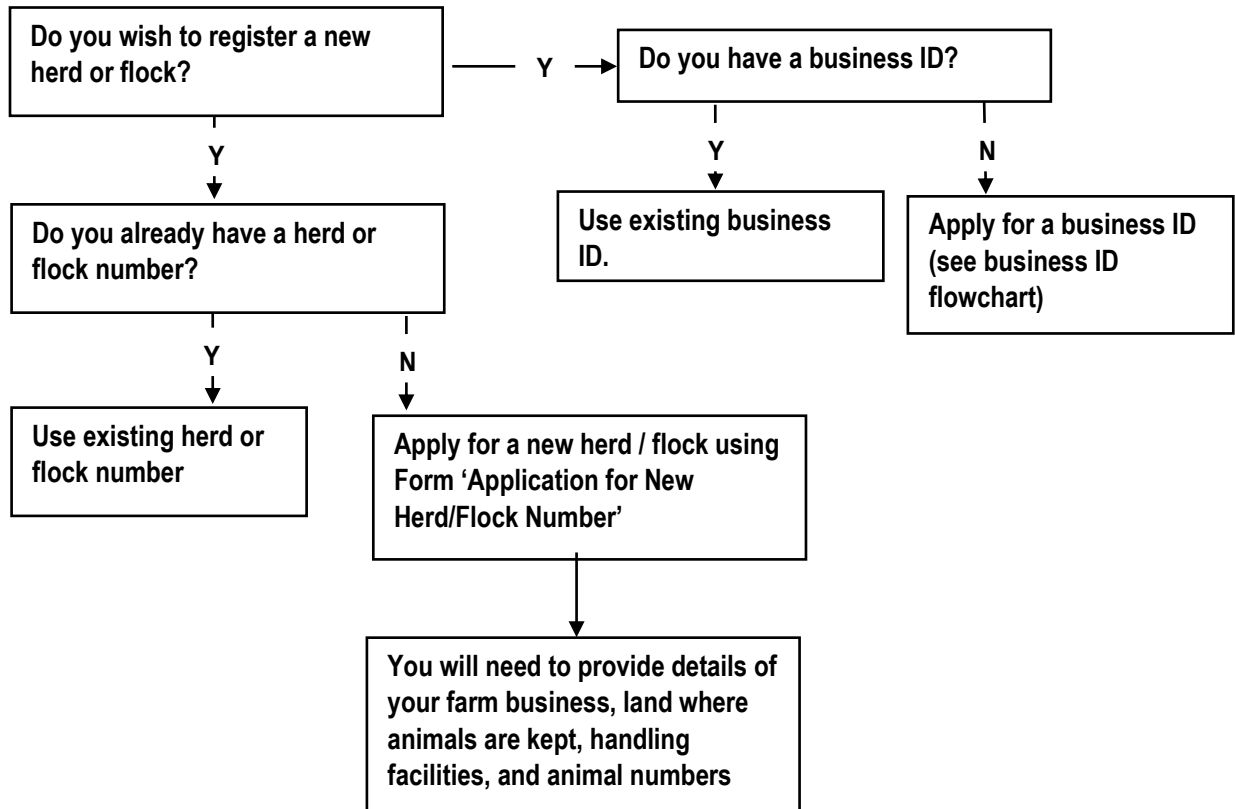
ANNEX A – FLOWCHARTS

2 - CUSTOMER ID



ANNEX A – FLOWCHARTS

3 - HERD OR FLOCK NUMBERS



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