



IACS Separate Business Questionnaire

IACS26

Please complete a separate form for **each** business in which you have an interest. If there is insufficient space to answer any questions you may provide information on pages 7 and 8, or on separate sheets of paper, indicating the question number and holding number to which the information relates. Indicate on page 8 that you have used separate sheets (if this applies) and ensure that you sign and date each sheet before attaching securely to this form.

Please answer **all** the questions. Tick boxes where appropriate. If a question does not apply, please write N/A. Incomplete or incorrectly signed forms will be returned.

1. (a) Business name

(b) Full postal address

(c) SBI number

(d) Main holding number

2. What is the trading status of the business as set out in legal documents? (e.g. Partnership, Articles of Association or sole trader.)

3. (a) Date of formation of the business

(b) Primary reason for its formation

4. What are the main agricultural enterprises of the business? e.g.

- arable/forage 200 ha;
- dairying;
- hill livestock;
- arable and contract farming

Structure of your business

5. This question must be completed.

The details given in this question must be the same as shown in the 'accountable people' section on Rural Payments

If there is insufficient space, please take a copy before you start and tick this box

5(a) Name(s) of accountable people in the business	5(b) Legal status (for example sole proprietor, director, partner)	5(c) Percentage stake in business	5(d) Voting rights percentage (if different from 5(c))	5(e) National Insurance number	5(f) If under 18 give name of parent or guardian

Documentary evidence will be required in support of question 6

6. (a) For each person named at 5(a), tell us their name and the names of all the other farming businesses they have an interest in.

Also tell us the distance between each of these businesses and the main business at 1(a).

Name	Business name	Miles

(b) Does any of the land of your farming business at 1(a) adjoin that of one or more of the others listed? Yes No

If **Yes** please attach a sketch or copy map at pages 14 and 15

Documentary evidence will be required in support of question 7

7. (a) Are there transactions for goods (including for example, livestock) or services between your business and others in which you have an interest? Yes No

If **Yes** are actual monies transferred? Yes No

If **yes** please give details of the payment terms:

Please give examples of the transactions (routine and non-routine e.g. yearly livestock purchases, monthly feed supplies) and rates used. How do these rates compare with full commercial rates for the locality?

(b) Are invoices raised? Yes No

If **Yes** do these specify
work undertaken? Yes No

If **yes** how often are they raised and how are they represented in accounts?

(c) How quickly are invoices paid?

(d) How frequent are the transactions between the businesses, compared to transactions with other unrelated businesses/the open market? (e.g. weekly, monthly)

(e) Are invoices/receipts made out in the names of each business? Yes No

(f) Are any goods or services provided free of charge between businesses? Yes No

If **Yes** how often are they provided and what type of services are they?

8. (a) In what circumstances would/has your business invest(ed) funds in another (e.g. for purposes of expansion or diversification or vice versa)?

(b) If your business has/was to suffer a loss, would one or other of the businesses subsidise it or vice versa?

Yes

No

If **Yes** please give details

(c) How often are funds transferred?

(d) Who authorises the transfer?

(e) How are fund transfers represented in both sets of balance sheets (e.g. as share capital transfers or loans)?

9. Does your business have its own separate:

- | | | |
|---|-----|----|
| (a) Accounts? | Yes | No |
| (b) Farm plans? | Yes | No |
| (c) Sales contracts? | Yes | No |
| (d) Tax status? | Yes | No |
| (e) VAT registration? | Yes | No |
| (f) Livestock records? | Yes | No |
| (g) Registration and herd marks? | Yes | No |

If you have answered **No** to any of these questions please give details of how the item(s) is/are linked to those of other businesses

Documentary evidence will be required in support of question 10

10. Between your business and other business(es):

(a) is there sharing of equipment/farm machinery? Yes No

If **Yes** please give details of the equipment/machinery involved?

(b) if in a machinery syndicate do they have
common or separate shares in the syndicate? Common Separate

(c) is a machinery ring used? Yes No

How much basic working machinery does each business own?
(Enter 'none' if appropriate)

Does each business have its own membership? Yes No

(d) is there sharing of labour? Yes No

If **Yes** are contract labour or contractors used? Contract Contractors

Are these invoiced separately by each business? Yes No

Is there sharing of:

Buildings (e.g. for housing livestock)? Yes No

Buying/selling of farm inputs/produce? Yes No

Land (e.g. shared grazing, overwintering)? Yes No

Materials (e.g. seed, agrochemicals, feed supplies, pharmaceuticals)? Yes No

Shared forage (including silage, and hay) and/or storing facilities)? Yes No

Movement of stock between the holdings of your business and those of another business Yes No

If you have answered **Yes** to any of the questions above, please provide **documentary evidence**. Include details of the extent of sharing, frequency, and whether charges are raised.

11. Please provide details of any land which is farmed by the business and which has not been included in a land based aid scheme application.

12. Is the business managed under a share-farming agreement? Yes No

If **Yes** what arrangements are made to manage the share-farming agreement between the parties involved? Please also provide details of the agreement.

How is the output of the share-farming arrangement divided between the participants (e.g. by receipt of an agreed share of farm output, or a share of the proceeds from sales of output)

Data Protection

For information on how we handle personal data go to www.gov.uk/rpa and search 'Rural Payments Agency personal information charter'.

Declaration

I have given, to the best of my knowledge and belief, complete and accurate information concerning the business to which this questionnaire relates and in so far as this information relates for other businesses in which I have an interest.

Signed by business owner/s

Name in BLOCK LETTERS

Date

Status

Continuation sheet

Question
Number

Continuation sheet

Question
Number

If necessary, continue on separate
sheets and tick this box

Number of sheets attached