

## 6.6.2 Ineligible Sectors and Activities

This section applies to both project activity and LAG administration & animation costs. It is not an exhaustive list and may be revised at the discretion of the Department throughout the programming period. Where the LAG is in doubt as to the eligibility of any sector or activity, it is recommended that guidance is sought from the Department prior to processing the application.

Aid shall not be awarded or paid in respect of the following areas:

### • Primary Agriculture:

For LEADER purposes, Primary Agriculture includes the breeding, keeping and sale of livestock (cattle, goats, horses, pigs, poultry, sheep and any animal kept for the production of food, wool, skins or fur), the milking of livestock, the making and storage of fodder for livestock, the cultivation of land, the growing and harvesting of crops (including forestry and horticultural crops), fruit collecting, fishing and hunting and collecting forest fruit and herbs. It also includes the handling, transport and storage of primary products at their site of production.

LAGs should firstly ascertain if the activity is covered by any current DAFM scheme. Where a project can be funded by a DAFM Scheme, it may be eligible for LEADER funding. However, in this case the rate of aid paid should not exceed the rate that would be paid under the DAFM scheme. If the activity does not qualify for DAFM funding, that does not automatically mean that it will qualify for LEADER funding as the core activity may still be deemed to be primary agriculture.

For added value or secondary processing of primary agriculture activities to be eligible, the activity must not involve growing or harvesting primary agricultural products. i.e. it must be a post harvesting activity.

### • Primary Horticulture (including bee-keeping):

For LEADER purposes, Primary Horticulture means a branch of agriculture that relates to the cultivation, production, harvesting, and preparation for the market of fruit, vegetables, herbs, edible fungi, mushrooms, sprouts and/or sprouted seeds, nuts, edible flowers, cut flowers, foliage plants, hops, sports turf, honey, pot plants, bedding plants and herbaceous plants, nursery stock and Christmas trees, fruit trees, fruit bushes and fruit plants, bulbs, corms and tubers, ornamentals and lawn grasses.

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For added value / secondary processing horticultural activities to be eligible, the activity must not involve growing or harvesting. The activity must be post-harvest and add value, an example being, jam making, fruit processing.

Community gardens, where there is no commercial activity involved are eligible to be considered for funding.

• **Fisheries** - Commercial activities involving fisheries, including but not limited to fish farming, fish processing and fishing in general.

### • Purchase of animals or livestock.

• **Conventional retail operations**, excluding community-based shops and farm shops, outlets selling locally produced produce.

• **Courses of instruction or training** which form the **part of normal education** programmes or systems at pre-school, primary, secondary or higher levels up to and including FETAC & QQI Level 10.

- **Private schools and colleges**, Sudbury type schools, Montessori schools, Creches. Boards of Management of such institutions, all schools funded in any way by the Department of Education, including private schools.
- **Research bodies.**
- **Continuous professional development courses.**
- **Loans.**
- **Working capital** (including stock) funding for a training course provider to run their own course/ training course provider getting funding to run a course and get paid for it out of project funding aid.
- **Operational Costs** of Project Promoters – salary/overheads etc.
- **Insurance** for project promoters.
- **Payments for gifts**, donations or personal entertainments, Small Benefit Tax Exemption, Inducements to take part in Training e.g. shopping voucher for attendance.
- **Statutory fines and penalties**, criminal fines and damages.
- **Legal expenses** in respect of litigation, except for those provided for under Section 14.5.
- Costs associated with meeting a **legislative or statutory requirement.**
- **Planning application fees** and other measures required for compliance.
- **Reclaimable VAT.**
- **Improvements/refurbishment** of private residential property.
- **B&B's** that are part of a private residence.
- Cars, industrial/farm/construction **vehicles**, vans, buses, tractors, diggers, mini-diggers, excavators, forklifts, including trailers to transport such vehicles.
- **General maintenance** works of public bodies.
- **Works that normally** come within the remit of Local Authorities and/or is included in the development plan of a Local Authority.
- **Childcare.** • **Health Care** & Health Care equipment - unless in exceptional cases where approved by the Department. • **Nursing homes.**
- **Housing.**
- **Race and sport horse industries**, with the exception of ancillary activities for the provision of services to those industries (section 6.6.14).
- **Greyhound Industry** and activities that involve greyhounds, such as but not limited to, greyhound tracks, training facilities, and ancillary activities for the provision of services to those industries.
- **Projects where products being funded are made outside Ireland and are kept outside Ireland.**
- **In-house Projects involving capital works, such as construction and renovations.**
- **Mentoring is not eligible as a standalone project.** It may be included as a module in a training project. Mentoring and other capacity building activity must be funded from the LAG Administration and Animation Budget.