

Gallop towards Olympic Success

Connolly's
RED MILLS
SINCE 1908

2015 Equine Hedge School

Presented by

The Showjumpers Club

The
SHOW JUMPERS
Club

Killashee House Hotel - Wednesday 21st January 2015 at 9.30am

THE www.theirishfield.ie

IRISH FIELD



Official Media Partner for the
2015 Equine Hedge School

Welcome to the second Equine Hedge School Hosted by The Show Jumper Club and Supported by Connollys Red Mills and The Irish Field. We hope that you will enjoy the days speakers and that they will provide you with an insight into the development of the Industry in a way that will best serve all stakeholders. We hope that the Hedge School will continue to evolve and extend our thanks to all the speakers and participants.

We welcome new members to the Showjumpers Club and believe that a focused Club will help to promote the sport and industry and develop it further so as to make it viable for all parties within the sport and increase the media and press interest through the simpler understanding of the sport and Industry.

Aims of the Club

To give riders an independent conduit to voice any issues affecting them in relation to the sport

To promote the image of show jumping in the equestrian sector

To promote the ideals of sportsmanship and fair play (integrity of the sport)

To co-operate with the governing authorities towards the drawing up of new norms and regulations to support national and international competitors and national and international show jumping organisers in all their efforts to promote the image of equestrian sport

To protect the image and interests of riders who respect the above objectives

History

The Showjumpers Club was set up over ten years ago in order to fulfil a number of objectives as outlined. It is a non-profit making organisation which is made up of:

Riders, Owners, Grass root supporters of Show Jumping in Ireland

Particular Objectives

To provide constructive criticism and help to show organisers

To provide constructive criticism and help to show organisers

To put the riders' views in matters of rules and regulations before the governing bodies

To promote and organise show jumping events.

The Showjumpers Club firmly believes that only through co-operation between riders, organisers and governing bodies can the sport of show-jumping be brought to a higher level.

2014/15 Committee Ronan Corrigan, Chairman 0868252828 Vice Chairman: Ger O'Neill 0872289118

Treasurer: Alan Byrne 0863320603: Secretaries: Maureen Bagnall 0872635732: PRO – John Sheridan 0877618986 Committee: J Kernan, J. Green, S. White, E. Doyle, T. Doherty, J. Doyle, N. Fitzgibbon, P Horgan, E. Holstein, H. Darragh, R. Rothwell, C. Sheridan, A. Etter, Vikki Anderson, C. Sheridan,

GALLOP TOWARDS OLYMPIC SUCCESS

9am- Registration

9.30am –Welcome from Chairman

9.35am- **Tiernan Gill**- will outline the up to date rules and regulations for transporting horses both at home and Internationally. There will be an opportunity to take **ETC Test** later in the day. See below. www.gillgroup.ie

10.00am- Prof **Tom Buckley**-Drug and medication management in competition; regulation relating to medication management in yards;

10.15am- **Margaret Wilson MRCVS** - Protein function in muscle-not just for body building,

10.30 am- Break.

10.35am-

Discussion “Breeding, Producing the modern horse for the International Market”

Panel of Speakers: Jac Remijnse, Luc Henry, Enda Carroll, Piet Reijmakers.

Jac Remijnse – Breeder & owner of top class competitive horses, former journalist & runs his own genetic company. He will talk about the value of the dam lines versus male line in breeding

Luc Henry – Breeder & owner of top class International Showjumper’s amongst many other, owner of former World Champion Irish mare Liscalgot and her progeny. He will speak about the breeding philosophy in the Global Market.

Enda Carroll - International Rider, Buying & Producer of young horses for the International Market. Owner of Ashford Farm in Belgium

Piet Reijmakers – He won Individual silver medal at the 1992 Olympic Games with Ratina Z. In 2006, Peter became world champion. In the prestigious Aachen he won team gold with Van Schijndel's Curtis. In addition, Peter was several times Dutch and European Champion

12.30pm- Lunch

1.15pm –

Discussion- Marketing, competition management, sponsors & owners in traction, Self-motivation and media management.

Panel -Trevor Breen, Cameron Hanley, Piet Reijmakers, Enda Carroll, Brian Purcell

Trevor Breen – International Show jumper, Hickstead Derby Winner & based in England

Cameron Hanley-International Showjumper, RDS Grand Prix Winner, based in Germany

Enda Carroll will join Trevor and Cameron on the afternoon Panel.

Brian Purcell – PRO, Marketing, Media Presenter.

3.30pm – Yard worker/financial regulations 2015

4.30 Close of Equine Hedge School & Opportunity to sit & acquire the ETR certificate(Fee not included in day) see www.gillgroup.ie for details of exam.

Gill Group are headquartered in Ballina Co. Mayo. Gill Group is a family run organisation that has been in operation for over 30 years. The Gill Group comprises of four companies providing a diverse range of services.

- Gills Driving School provides both licence acquisition training and Advanced / Defensive driver training nationally and internationally as well as Driver CPC training
- Brooklands Gas Ltd is an LPG (Liquid petroleum Gas) bottling and distribution operation covering the west of Ireland.
- Brooklands Oil Ltd is a home heating / motor vehicle fuel distribution company covering the west of Ireland.
- Brooklands Bedding Ltd is a baled wood shavings distribution company operating nationwide.

We pride ourselves on providing a friendly, helpful and efficient service. Please contact us if you have any query regarding our products /services

Certificate in Equine Transport

It's the Law

From 3rd January 2008 any person who drives a vehicle carrying horses on journeys over 65KM in distance in connection with an economic activity will have to hold a Certificate in Equine Transport



The course covers the principals and will equip you with the knowledge of the requirements concerning the protection of horses during transport and related operations

Type 1 and Type 2 Authorisation

This course will Cover you for Type 1 Authorisation (for journeys over 65KM and up to and including 8 hours in duration within Ireland and Northern Ireland. Type 2 Authorisation covers journeys over 8 hours within and from Ireland.

Transporters must carry their Transport Authorisation Certificate or a copy of it whenever they are transporting horses.

When you complete this course with the Gill Group, the Department of Agriculture, Food and Marine will issue you with the Certificate in Equine Transport. This cert is valid for ten years. If you would like to book this or get more information please us call on 096 73030, email info@gillgroup.ie

DRIVER CPC

What is Driver CPC?

Driver CPC was introduced across the EU in 2008 for professional bus drivers and 2009 for professional truck drivers to set and maintain high standards of road safety, health and safety and driving among professional drivers of buses and trucks.

GILLS DRIVING SCHOOL ACCOUNT FOR APPROX 20% of DRIVER CPC IN THE COUNTRY.

All Gills tutors have been qualified drivers for years, they understand trucks and buses, they have completed the Advanced Driving Instruction in Commercial vehicles.

WHEN YOU ATTEND A DRIVER CPC WITH GILLS WE GUARANTEE YOU WILL ENJOY THE DAY.

The three key aims of Driver CPC are to

- Ensure all professional drivers have good driving and safety standards and that those standards are maintained throughout their career
- Create a common standard for the training and testing of drivers throughout the EU
- Reduce fatalities and serious injuries on Irish roads. The RSA's target is for Ireland to have one of the lowest casualty rates in Europe.

The Driver CPC and you

Professional drivers fall into two categories from a Driver CPC perspective:

1. Those who were already working as professional drivers when the scheme was put in place.
2. Those who are new to the profession.

'Acquired rights' to Driver CPC If you got your bus licence on or before the 9 September 2008, or your truck licence on or before 9 September 2009, you are automatically entitled to Driver CPC. This is called "acquired rights".

To keep your Driver CPC, you must do 35 hours of periodic training over the next five years. Training is on a one-day-per-year basis.

Periodic training is compulsory

Training is provided in RSA-approved training centres by approved trainer providers.

Gills Driving School have RSA approved centres for Driver CPC in the following locations

- Ballina
- Castlebar x 2 venues
- Belmullet
- Sligo x 2 venues
- Carrick on Shannon
- Roscommon Town
- Longford
- Galway City
- Limerick
- Tralee
- Thurles
- Kilkenny
- Arklow
- Drogheda
- Cork

Courses held every Saturday at most venues or if you are group we can accommodate you on a weekday or Sunday to suit your requirements. Contact us on 096 73030 or email info@gillgroup.ie or use our [Enquiry Form](#) for details of all courses being run in any venue.

You can check out what Driver CPC modules you have completed by logging onto MY CPC <https://cpc.rsa.ie/live/CPCDriverportal>



Head of Microbiology

Professor Tom Buckley

MSc, FIBMS, FAMLS.

Tom was educated at Presentation College in Bray, Dublin Institute of Technology and University College Dublin. He joined the Irish Equine Centre in 1984 and has been Head of Microbiology since 1987. Tom is also a part-time lecturer at the University of Limerick in Equine Health and Disease and has been involved in the Equine Science course at the University of Limerick since its inception and was appointed Adjunct Professor of Life Sciences in 2007.

About the Irish Equine Centre

The Irish Equine Centre (IEC) is an independent, not-for-profit organisation whose aim is to protect the wellbeing of Ireland's horse population. It serves the overall interest of the Irish equine industry by its unceasing vigilance in seeking to maintain Ireland's "low disease status" thereby ensuring that the Irish horse is seen as valuable asset by the international community.

The IEC provides laboratory services for the diagnosis, management and prevention of diseases of horses. Our diagnostic services are informed by scientific excellence which is created by advanced and multi-disciplinary research into existing and emerging diseases. In addition, the IEC is active in the education of other constituent groups in the equine world and maintains a strong dialogue with other research faculties and its international counterparts.

The IEC's services are always available and an emergency service is provided outside normal hours. Our expert veterinary surgeons, scientists and laboratory technicians are always available to provide advice on specific cases and ensure the best clinical outcome is achieved.

The IEC has a clientele of over 600 veterinary practices throughout Ireland and overseas. It also works closely with the Irish Department of Food, Agriculture & the Marine and undertakes a surveillance and investigation function for emerging disease threats.

An extensive range of diagnostic services are provided and supported through five units:

- Clinical Pathology
- Pathology
- Microbiology
- Virology
- Quality Assurance

The Weatherbys DNA Laboratory is also located at the Irish Equine Centre.



www.irishequinecentre.ie

Margaret Wilson, Veterinary Surgeon is the Technical Manager for Foran Healthcare Ltd.

Margaret provides technical support and advice for all Foran Healthcare products including, **Foran Equine** products. Her responsibilities include advising on and developing equine diet plans for individual horses and entire yards, in Ireland, Qatar, Malaysia, Belgium, Germany, Holland the UK and beyond. In her current role, Margaret also creates and implements guidelines for new product developments and existing product improvements.

Prior to joining Foran Healthcare, part of the William Connolly and Sons group, Margaret spent a number of years in equine veterinary practice in Ireland, Germany, Australia, and Dubai. Following her residency training at University College Dublin, she worked with the Agri-Food and Biosciences Institute of Belfast.

Margaret regularly guest lectures at UCD on her areas of specialization to veterinary and equine science students. She has written peer reviewed scientific publications, and her work has also been featured in The Irish Field and on national radio.

Margaret is an active blogger and writes **Foran Yard Talk**, [www.facebook.com/foranequine] which provides advice and tips about general horse care. She lives with her husband and daughter in Co. Kilkenny on their thoroughbred stud farm.



www.foranequine.ie

Jac Remijnse - value of the male versus female lines in breeding



Jac Remijnse started to specialize in sport horse breeding already at an early age. He now frequently acts as advisor for trend-setting breeders in Europe, such as Studfarm Zangersheide (breeder of Ratina Z) or Harm Thormählen (breeder of Capitol I). His company Horse Genetics published a large number of books as well as the magazine Sport Horse Breeding.

In order to be able to trace and distinguish their breeding products, all foals from 1992 onwards were given the suffix 'Adelheid', which refers to the daughter of Farn with the same name. Critical selection and a clear focus on sport stallions resulted in a very high percentage of international showjumping horses, such as Kyra Adelheid (Bart Bles), Love It (James Lala), Lord Adelheid (Bert-Jan van de Pol), Roxy Adelheid Z (Richard Spooner), Quartz Adelheid Z (Gregory Wathelet) and Almé Adelheid Z (Mans Buurman). In addition, Zangersheide stallion Quartz II Adelheid Z (Tim Rieskamp-Goedeking) won the 2012 Dortmund Championship and the KWPN stallion Regino Adelheid (Camilla Enemark) started in the Nations Cup Finals in Rotterdam and the EC in Madrid in 2011.

Adelheid Showjumpers is a studfarm with the objective to breed international showjumping horses. The basis was laid by Jan Riemens when he bought the Gelders mare Ekini in 1966. At that time his daughter Ria Remijnse-Riemens was starting at national level in the showjumping and eventing sport on the gelding Jupiter. They were successful at reputable shows such as Meppel, Veendam and 'Gouden Ei' in Barneveld. Jan Riemens continued to breed from Ekini's daughter Jolet who produced for him the international showjumping horse Normi (Bert Heijman).

Family and Character guarantee performance



Since 1974 Ko and Ria Remijnse are living in Heythuysen. They expanded the Ekini line with Raskina and Saskina, two daughters out of Jolet. In order to be able to trace and distinguish their breeding products, all foals from 1992 onwards were given the suffix 'Adelheid', which refers to the daughter of Farn with the same name. Critical selection and a clear focus on sport stallions resulted in a very high percentage of international showjumping horses, such as Kyra Adelheid (Bart Bles), Love It (James Lala), Lord Adelheid (Bert-Jan van de Pol), Roxy Adelheid Z (Richard Spooner), Quartz Adelheid Z (Gregory Wathelet) and Almé Adelheid Z (Mans Buurman). In addition, Zangersheide stallion Quartz II Adelheid Z (Tim Rieskamp-Goedeking) won the 2012 Dortmund Championship and the KWPN stallion Regino Adelheid (Camilla Enemark) started in the Nations Cup Finals in Rotterdam and the EC in Madrid in 2011.

Also the philosophy of Adelheid Showjumpers has been changed with the introduction of new showjumping lines. These new lines started in 1998 with the purchase of a mare from the famous Ascona family, followed in 2000 by the Libelle line and the Girl Z line and in 2010 the Fairness Z line. All of them excellent showjumping lineages that each have shown to reliably produce showjumping horses for the world top. Not only the original Ekini family, but also the later acquired lines guarantee the excellent foundation of Adelheid Showjumpers - the breeding of international showjumping horses!



Luc Henry - Views on breeding of the modern Showjumper



Luc Henry – will give his views on the modern showjumper. Luc operates his breeding programme under the Stud Hero brand. Stud Hero own's breeding stock and sport horses, from foals to Olympic prospects, out of the best dam lines in the world.

Horses bred or previously owned by Stud Hero include AD Rahmannshof's Bogeno who was 12th at London Olympic Games 2012 with Doda de Miranda (BRA), 2012 Belgian Champion Tic Tac went on to be a World Cup finalist in Lyon with Leslie Howard (USA) in 2013, Urico who was 6th in the Geneva World Cup in 2010 and went on to win the CSIO4* Wellington Grand Prix with Ben Maher (GBR), Ayade de Septon (Kevin Stuart), Tonik Hero (Wouter Devos), Arac du Seigneur (Judy Ann Melchior & Christian Ahlmann) and Upper Star (Luciana Diniz & Margaux Rocuet). The nine year-old stallion Aganix du Seigneur, co-owned by Stud Hero and former World Champion Jos Lansink, displays his huge talent for the sport and also as a sire of the future.

Stud Hero have bred from International Showjumping mares including 2002 World Champion Liscalgot (Dermott Lennon), 2011 European Championship silver medallist Cella (Ben Maher), Electra van't Roosakker (Jos Lansink), Prima Donna (Pedro Veniss) and Geena (Janika Sprunger). In addition to this Stud Hero have bred with the dams of Tic Tac (Leslie Howard) and Domingo (Niels Bruynseels) as well a half-sister to Olympic Silver medallist London (Gerco Schroeder) & Golden Hawk (Shane Breen) and a half-sister to Rothchild – Team Bronze and individual 5th at the 2014 World Equestrian Games in Caen under McLain Ward (USA).

Breeder & owner of top class International showjumpers amongst many other, owner of former World Champion Irish mare L'escalgot/Liscalgot and her progeny. He will speak about the breeding philosophy in the Global Market.



Aganix du Seigneur, Jos Lansink/ Luc Henry.

Alvaro de Miranda Neto (BRA) & Bogeno, **12th London Olympic Games**
 Jérôme Guéry (BEL) & Tic Tac du Seigneur, **Champion of Belgium**
 Mario Deslauriers (USA) & Urico, **World Cup Finalist**

 A photograph of three riders on horseback. The rider in the center is wearing a medal and holding a blue hat. The rider on the left is wearing a blue jacket, and the rider on the right is wearing a red jacket. They are all on brown horses.

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Enda Carroll/ International Agent, Producer and Owner



"Enda rode internationally as a young rider, competing with Ireland at the Europeans, directly after this he decided to drive his focus fully on the business of selling and buying quality horses for the international market.

Enda buys young horses, normally no younger than 5, usually 6 years old, and produces them to International Standard. His testimonials and weekly results which can be seen on his website www.ashfordfarm.net is well worth a read, as he has achieved amazing results in four short years that he is the owner and director of Ashford Farm in Belgium.

Having relocating and buying his own farm in North Belgium at the end of 2013, this is now his full time base. He has 55 horses in training who would compete each week, between young horse classes up to CSI***** Grand Prix level on the international circuit, with his three international riders, Marlon Modolo Zanotelli, Angelica Augustsson and Pieter Clemens.

Along with the team of riders, the team continues to home and show grooms, home riders, stable management, sales and administration. Looking at his website, his farm reminds me of the top Thorough Bred Studs here in Ireland." www.ashfordfarm.net



Piet Raijmakers, International Rider, Trainer and Multiple Olympic Medalist.



Raijmakers won the gold medal in the show jumping team event at the 1992 Summer Olympics in Barcelona, Spain. He did so alongside Jos Lansink, Jan Tops and Bert Romp. In the individual jumping competition Raijmakers claimed the silver medal on *Ratina Z*, behind Germany's Ludger Beerbaum on *Classic Touch*.

In 2006 Raijmakers won team gold alongside Jeroen Dubbeldam, Gerco Schröder and Albert Zoer at the World Equestrian Games in Aachen.

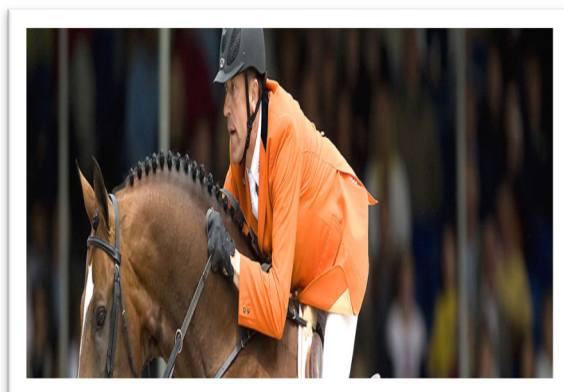
At the World Cup-horse show "Indoor Brabant" in 's-Hertogenbosch (March 2010) he ended his sporting career. His sons Piet Raijmakers jr. and Joep Raijmakers are also active equestrians.

Born in Asten as number 6 in a family of nine children. He began early with horses, in his youth, he drove with pony and carriage. His real equestrian career began with Jelke, a horse many people could not handle but the then 15-year-old Piet achieved with the horse both Dutch Champion title as Champion Benelux. The period referred Piet worked as instructor and farrier on equestrian Heijligers in Asten, but he kept himself active in showjumping. With the horse King Rota he was 20 years old in 1976 again Benelux Champion. In 1980 he received his second Dutch title with the horse Isocrates S.

In 1981, Peter comes in contact with the family Van Schijndel. In 1982, the first son of Pete and his wife Dorry was born, Peter jr. Two years later, in 1984, their second child called Joe. Peter then went to work for Zangersheide, this meant his international breakthrough. He got the legendary mare Ratina Z and graduated in 1991 with this mare 1st place in the Nations Cup in Aachen. This was followed by a gold medal at the European championship and an Olympic gold medal with the team during the Barcelona Games 1992. Individually he won a silver Olympic medal. After the Barcelona Olympic Games came to an end on the combination Raijmakers-Ratina Z. The mare was sold to the

German rider Ludger Beerbaum. But even without Ratina Piet remained at a high level in the sport, including the horse Rinnetou Z, he won seven Grand Prix and then he reached the top 10 of the FEI world rankings. In 1996 leaves Piet Zangersheide and he goes to work for the Cordia family of Jewel Court Stables. He gets the horse Jewels Emerald ridden and won his third Dutch title.

Soon he is an entrepreneur with a sponsor "Van Schijndel Bouwgroep". In 2001 he built a new residence and stables. Piet after his sports career primarily engaged in the supervision of the children and the training of the jumping of the family business, Piet trains clients with professionalism and brings quality to the highest level. Also Peter is very engaged in the purchase / sale of the horses and of course with his broodmares who have jumped to the highest level.



Cameron Hanley Irish International Squad and Team Member



40th in GCT Ranking of 2014

Cameron comes from Claremorris in Co Mayo and is now based in Germany. He took up riding as a young boy at his parents' riding school in Claremorris, Ireland. After working for his father until age 18, he left his hometown of Claremorris, Ireland, for Switzerland where he spent nine years employed by the Etter Stables. He then spent two years in England, before moving to Frankfurt, Germany, around 2003 because he believed Germany offered the best quality training in the world. In 2005 he was supported by Turkish businesswoman and rider Sevil Sabanci and he regularly travelled to Istanbul, Turkey, to help coach and develop riders there.

His proudest moment in his career so far is winning the Dublin Horse Show Grand Prix. He was out of action for almost two years because of a knee injury he sustained in an accident while playing with his children in 2011. He spent four months in hospital and encountered complications that left him in critical condition and meant he required a total of 17 operations. His aim for 2013 was to compete on the Irish Nations Cup team - an aim he achieved along with a prestigious win in Calgary.

He returned to competition in February 2013. His motto is "I can accept defeat but not surrender".

Fast Facts

Competed in the 2006 and 2014 World Championships

Competed in the 2009 European Championships finishing 4th individually

Competed in the 2007 and 2013 European Championships

2014 LGCT Monaco Grand Prix Bronze medallist with Living The Dream

Trevor Breen International Rider and Team Ireland Squad and Team member.



Trevor Breen has had a great deal of success to date both competing on the National and International circuit as well as sourcing, producing and selling some top international horses both for the company and for clients. He has been a regular member of the Irish International team since 2007 and on the Olympic long list for the 2012 games.

Senior National and International Achievements:

- Member of the Irish Nations Cup teams in:
Spruce Meadows, Calgary, Canada (2nd)
Zagreb, Croatia (4th)
Lisbon, Portugal (4th)
Lummen, Belgium (3rd)
- Winner International Hickstead CSI**** Speed Derby 2009
- Top 3 in the International Hickstead CSI**** Derby 2009-2013
- Winner of International Hickstead CSI**** Speed Derby 2012
- 3rd place in the International Hickstead CSI**** Carpetright Derby 2012
- Winner of the International Hickstead CSI**** Eventing Grand Prix 2012
- 2nd place in the International Hickstead CSI**** Derby 2013
- Winner of International Grand Prix's :
Chester CSI*** 2009
Cavan CSI** 2009
Cavan CSI** 2010
CSI** Strazeele, France 2012

CSI*** Vilamoura 2013

CSI*** Hardelet 2013

- Winner of Irish National Championships 2008
- Winner of numerous National Grand Prix in Ireland
- Winner of National Grand Prix at Royal Berkshire show, UK in 2011
- Winner of National Grand Prix at Arena UK, in 2012
- Winner of the National Grand Prix at the Hand Equestrian Centre, 2012
- Young horse achievements:



- Winner of the CSI***7 Year old final at Horse of the Year Show in 2011
- Winner Irish Horse Board (IHB) final and series for 6/7 year olds 2011
- Winner IHB league for 6 year olds 2009 and 2010
- Selected and competed for Ireland in Zangersheide World Breeding Championships, Belgium 2009,2010, 2011
- 2nd 5 year olds Royal Dublin International Society Show 2009
- 2nd Cavan Crystal 5 year old final 2009
- 2nd 4 year olds Royal Dublin International Society show 2008

Trevor Breen has been lucky enough to be part of Team Ireland for the last 4 years, been a valuable member in Nation Cup Teams and also be on the long list for the 2012 London Olympic Games.

He has also taken part in interviews and programmes for Sky Sports, Horse and Country TV and worked for Horse and Country TV as a TV broadcaster for the duration of the London 2012 Olympic Games. He also had his own TV programmes- Yard Talk and Master Class for Horse and Country TV Sky TV in 2013.

<http://www.breensporthorses.co.uk>

Brian Purcell - Big Picture Communications

Public Relations-Media Relations-Sponsorship-Marketing

PR for Sport, Leisure, Corporate, Financial, Agri, Environment, Consumer, Brands



BRIAN is the owner and Managing Director of Big Picture Communications and has over 20 years experience working in the public/semi-state and private sectors as a PR and Public Affairs Specialist, as a Marketing Director and even as a former Scientist. He has devised communications and marketing strategies for Global plc's, semi states, private companies and owner operators and so he 'gets' what your needs are and how to implement the strategy in the most efficient way possible.

Brian is a very experienced broadcaster and is well known from his role as one of the two stern judges in Ireland's version of the multi award winning "The Apprentice" which ran for four years on TV3. He is currently indulging in one of his new found passions which is the world of radio and he co-presents the early morning breakfast show on one of Ireland's most successful radio stations.

He is also a popular broadcasting pundit and expert commentator on many national and regional radio and television shows dealing with all topics related to pop culture, sport and current affairs as well as being a columnist in a national newspaper.

www.bigpicturecommunications.ie

- Big Picture Communications

Public Relations-Media Relations-Sponsorship-Marketing

PR for Sport, Leisure, Corporate, Financial, Agri, Environment, Consumer, Brands

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Useful Information.

New Vat Regulations and Rates Effective 2015

VAT rates applying from 1 January 2015

Introduction

The purpose of this Information is to outline the VAT rates applying from 1 January 2015 to supplies of live horses, greyhounds, insemination services and the hire of horses, following the decision of the Court of Justice of the European Union ('the Court') in case C-108/11 Commission v Ireland.

These rates apply to supplies made by VAT registered traders. There is no change in the VAT treatment of supplies made by flat-rate farmers.

Summary

The "Livestock Rate" of VAT (currently 4.8%) continues to apply to livestock in general, and to horses that are normally intended for use in the preparation of foodstuffs or for use in agricultural production.

The "**Second Reduced Rate**" of VAT (currently 9%) applies to the:

- supply of live horses, other than those normally intended for use in the preparation of foodstuffs or in agricultural production;
- hire of horses; an
- supply of greyhounds

The "**Reduced Rate**" of VAT (currently 13.5%) applies to insemination services for all animals, including livestock, horses and greyhounds (including nominations in studs and "no foal, no fee" inseminations), and also to the supply of livestock semen and horse semen.

VAT Treatment Details

Supplies by VAT Registered Traders

Horses normally intended for use in the preparation of foodstuffs or in agricultural production

The Livestock Rate continues to apply to the supply of live horses normally intended for use in the preparation of foodstuffs or for use in agricultural production.

Whilst the Court does not consider that horses are normally intended for such uses, it does accept that individual horses supplied directly for slaughter, or for agricultural production, could continue to be liable to VAT at the livestock rate.

Accordingly, the livestock rate also applies to those horses that are supplied directly to a slaughterhouse for entry into the food chain, or where an individual supply of a live horse is to a farmer.

In practical terms, therefore, in order for the supply of a horse to qualify for the application of the livestock rate the purchaser should make a written declaration to the VAT accountable supplier that he or she is a

taxable person involved in the preparation of foodstuffs (i.e. slaughterhouse) or is a farmer, with details of his or her name, address and PPS/VAT registration number. An accountable supplier is required to retain such a declaration for record purposes under the normal rules. Failure to make or retain such a declaration will result in the application of VAT at the second-reduced rate on the supply.

a. **All Other Horses**

All other supplies of live horses by VAT registered traders are subject to VAT at the Second Reduced rate.

Supplies by Flat-Rate Farmers

Supplies of horses by flat-rate farmers to flat-rate farmers or other unregistered persons are not liable to VAT.

Supplies of horses by flat-rate farmers to VAT registered traders, including auctioneers and auction houses, continue to qualify for the flat-rate addition payable by the VAT registered traders to the flat-rate farmers.

Supplies of horses on hire (Hire of horses)

Supplies by VAT registered traders of horses on hire are liable to VAT at the Second Reduced Rate.

Supplies of Greyhounds

Supplies of live greyhounds by VAT registered traders are liable to VAT at the Second Reduced Rate.

Insemination Services, including Nominations

Supplies of insemination services, including supplies of nominations and "no foal, no fee" inseminations, by VAT registered traders are liable to VAT at the Reduced Rate.

Flat-rate farmers in receipt of any such insemination services from another EU Member State or from outside the EU are obliged to register and self-account for Irish VAT in respect of such services received. A flat-rate farmer who registers for VAT solely under that obligation may retain his or her flat-rate status in respect of his or her other farming activities. Flat rate farmers continue to have the option of electing to register for VAT in respect of all their activities.

Supplies of Horse Semen

The supply of horse semen is subject to VAT at the Reduced Rate.

Enquiries regarding any issue contained in this Information Leaflet should be addressed to the Revenue District responsible for the taxpayer's affairs. Contact details for all Revenue Districts can be found on www.revenue.ie.

VAT Interpretation Branch, Indirect Taxes Division, Stamping Building Dublin Castle.

