STATUTORY RULES OF NORTHERN IRELAND

## 2005 No. 256

## The Common Agricultural Policy Single Payment and Support Schemes Regulations (Northern Ireland) 2005

## Keeping and retention of records

15. For the purposes of Article 33(1)(b) of the Council Regulation and Article 13(5) of Commission Regulation 795/2004 anticipated inheritance shall include circumstances where upon his retirement a farmer transfers a holding other than for valuable consideration.