The Targeted Agricultural Modernisation Scheme (TAMS) in the Irish rural development programme 2014-2022 is financed under the measure "Investments in physical assets".

Under this measure, farmers can be supported to carry out physical investments to improve the economic and environmental performance of their agricultural holding, including the opportunities of renewable energy.

However, the energy produced by investments under TAMS can only be used for own consumption of the agricultural holding as the Irish authorities have linked the scheme to the support of agricultural activities. Energy is not an agricultural product and its production is not an agricultural activity. Therefore, energy cannot be sold outside the holding.

Other measures exist that can support diversification into non-agricultural activities, where producing and selling energy is a possibility, but under TAMS, as designed by Ireland, this possibility does indeed not exist.

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1 Article 17 of Regulation (EU) No 1305/2013.