

WRITTEN QUESTION P-1124/04  
by Professor Sir Neil MacCormick (Verts/ALE)  
to the Commission

Subject: Tax concessions for stud farms

Will the Commission please state its view concerning the practice whereby Ireland grants tax exemption to stud farms in respect of 'nomination fees' payable when a stallion impregnates a mare?

Is this practice not an illegitimate form of state aid to stud farms in Ireland?