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If a whole or part of a paragraph has been amended, the date of the amending regulation appears in square brackets at the end of the paragraph. If a whole paragraph or sub-paragraph has been deleted, the date of the deletion appears in square brackets beside the deleted paragraph or sub-paragraph.

Republic of Latvia

Cabinet

Regulation No. 198

Adopted 18 April 2023

**Procedures for Granting Direct Payments to Farmers**

*Issued pursuant to*

*Section 5, Paragraphs four, fifteen, and sixteen of the Law on Agriculture and Rural Development*

**1. General Provisions**

1. The Regulation prescribes the procedures for:

1.1. granting the European Union support for agriculture as direct payment interventions (hereinafter – the direct payments) in accordance with Regulation (EU) 2021/2115 of the European Parliament and of the Council of 2 December 2021 establishing rules on support for strategic plans to be drawn up by Member States under the common agricultural policy (CAP Strategic Plans) and financed by the European Agricultural Guarantee Fund (EAGF) and by the European Agricultural Fund for Rural Development (EAFRD) and repealing Regulations (EU) No 1305/2013 and (EU) No 1307/2013 (hereinafter – Regulation 2021/2115) and Regulation (EU) 2021/2116 of the European Parliament and of the Council of 2 December 2021 on the financing, management and monitoring of the common agricultural policy and repealing Regulation (EU) No 1306/2013 (hereinafter – Regulation 2021/2116);

1.2. controlling compliance with the conditions for receiving the direct payments in the environmental field, the fields of climate change, public health, plant health, animal welfare, the social field, and the field of labour rights;

1.3. determining and applying the reduction of the direct payments for non-compliance with the receiving conditions and also the exceptions for the application of the reduction rate of the direct payments and the reduction of the direct payments;

1.4. refusing to grant the direct payments and the repayment thereof.

2. A farmer may receive the following direct payments:

2.1. the basic income support for sustainability;

2.2. the payment for small farmers;

2.3. the complementary redistributive income support for sustainability;

2.4. the complementary income support for young farmers;

2.5. the climate and environmental scheme (hereinafter – the eco-scheme) support for agricultural practices beneficial for the environment and the climate;

2.6. the eco-scheme support for an ecological focus area;

2.7. the eco-scheme support for conservation agricultural practices;

2.8. the eco-scheme support for agricultural practices that reduce the emissions of nitrogen and ammonia and the pollution;

2.9. the eco-scheme support for promoting the maintenance of grassland;

2.10. the eco-scheme support for agroecology practices in organic holdings;

2.11. the coupled income support for dairy cows;

2.12. the coupled income support for bovine animals;

2.13. the coupled income support for sheep;

2.14. the coupled income support for goats;

2.15. the coupled income support for vegetables;

2.16. the coupled income support for fruits and berries;

2.17. the coupled income support for starch potatoes;

2.18. the coupled income support for certified seed potatoes;

2.19. the coupled income support for certified cereal seeds;

2.20. the coupled income support for certified seed of grasses and fodder crops;

2.21. the coupled income support for spring rape and turnip rape;

2.22. the coupled income support for barley;

2.23. the coupled income support for rye population varieties;

2.24. the coupled income support for protein crops.

3. The cases specified in Article 3(1) of Regulation 2021/2116 and the circumstances arising regardless of the actions and decisions of a farmer shall be regarded as force majeure or exceptional circumstances.

4. If force majeure or exceptional circumstances have set in, a farmer shall, within 15 working days starting from the day when such opportunity arises, submit the following to the Rural Support Service:

4.1. a detailed description of the setting in of force majeure or exceptional circumstances;

4.2. documents attesting to force majeure or exceptional circumstances.

5. If force majeure or exceptional circumstances have prevented a farmer from the fulfilment of the eligibility criteria for the direct payments or the conditionality requirements laid down in Chapter 6 of this Regulation, support shall be granted in respect of the area or animal eligible for support prior to setting in of force majeure or exceptional circumstances and application of the reduction of support.

**2. Agricultural Land Eligibility Conditions**

6. The direct payments for areas shall be granted to a farmer in respect of agricultural land which, in accordance with Article 4(4) of Regulation 2021/2115, is in the ownership or legal possession (use) of the farmer on 15 June of the current year.

7. Upon request of the Rural Support Service, a farmer shall present evidence (for example, an agricultural lease, a lending contract, an inheritance certificate, a local government decision in respect of a land in the ownership of the local government) that the area of agricultural land applied for support as on 15 June of the current year is in the legal possession (use) thereof, unless the latter is certified with an entry in the Land Register. If the farmer has concluded an oral agreement with the land owner, the farmer shall, upon request of the Rural Support Service, submit a written confirmation of the land owner concerning the respective agreement.

8. The Rural Support Service shall compare the data on the ownership rights or the rights of use of the land declared in the geo-spatial application with the cadastre data of the State Land Service.

9. The direct payments for agricultural land shall be granted if the eligibility conditions thereof have been valid throughout the calendar year.

10. In accordance with Article (4)(3)(c) of Regulation 2021/2115, permanent grassland shall be land that is used for sowing or growing grasses or other herbaceous forage in the current year and that for at least the previous five consecutive years has been used for growing grasses or other herbaceous forage naturally (self-seeded) or through cultivation (sown) also if during this period the grassland was re-established, the grassland area was tilled, or other grasses or herbaceous plants were sown on the initially grown grasses or herbaceous plants.

11. If, in the year before and after the non-declaration period, the area of agricultural land was declared in the geo-spatial application as an area planted with grasses or herbaceous forage in conformity with crop code 710 or 720 referred to in Annex 1 to this Regulation, it shall be regarded as an area planted with grasses or herbaceous forage in the year when such area is not declared in the geo-spatial application.

12. Arable land shall be eligible for receiving the direct payments if its surface is even according to the type of agricultural management and the microrelief of the location, it is suitable for pre-sowing processing or mowing, or harvesting of grassland and other plants, it is not necessary to lay the soil or to even out the surface of soil by using shovelling or loading equipment, and there are no shrub sprouts older than one year.

13. The eligible area of arable land covers the features of agroforestry systems, i.e. trees growing separately, in groups or in rows, if the number of trees per hectare does not exceed 100 or if the total area covered by groups, rows, or strips of trees does not exceed 500 square metres, except for those features which have been declared in the good agricultural and environmental condition standard 8 (hereinafter – the GAEC standard) specified in Annex III to Regulation 2021/2115.

14. Weeds shall be destroyed in arable land used as fallow land, thus preventing the ripening of the seed. If the land lying fallow was declared as permanent grassland, grassland sown in arable land, or fallow land in the geo-spatial application of the previous year, or the area was not declared at all, it shall be processed mechanically by 30 May of the current year, unless green manure crops are sown in fallow land in the current year, using direct sowing or strip tillage method.

15. Grassland sown in arable land, legumes sown in pure stand, and permanent grassland shall be eligible for receiving the direct payments if they are grazed and the improperly grazed area is mowed or they are mowed down by 15 August of the current year, except for:

15.1. grassland sown in arable land, legumes sown in pure stand, and permanent grassland used for harvesting medicinal plants or in apiculture for the collection of nectar, including areas used for the implementation of the rural development intervention “Management of apiculture units for the purpose of pollination” if they have been mowed and gathered by 15 September of the current year;

15.2. permanent grassland recognised as biologically valuable grassland or grassland habitat of European Union importance dependent on agricultural activity or bird habitat of European Union importance if it has been grazed or mowed and gathered by selecting a mowing technique suitable for the soil moisture conditions by 15 September of the current year;

15.3. grassland and legumes sown in pure stand which are used for cultivating grassland seed if they have been threshed by 1 October of the current year and applied for field inspection in the current year with the State Plant Protection Service or, together with the geo-spatial application, an application in respect of the relevant areas has been submitted to the Rural Support Service;

15.4. grassland and legumes sown in pure stand which are used for cultivating grassland seed and which have been sown in the current year without a cover crop if they have been applied for field inspection with the State Plant Protection Service in the subsequent year;

15.5. an area occupied by switchgrass (*Panicum virgatum*) and reed canary grass (*Phalaris arundinacea L.*) for the purpose of acquiring energy and the flowering stage of which was reached in the previous year if the respective area has been mowed and harvested by 1 May of the current year.

[*19 September 2023*]

16. In order to promote biodiversity, it shall be allowed to preserve in the area occupied by permanent grassland up to 0.1 hectare area that has not been mowed or grazed per one hectare of the permanent grassland area without thatch layer and wood or shrub sprouts. The area of certain fields that have not been mowed or grazed shall not adjoin the edge of field and the total area of such fields shall not exceed one hectare.

17. An area occupied by nectar plants sown in pure stand or mutual mixture shall not be regarded as grassland sown in arable land or permanent grassland.

18. The areas of permanent crops shall be eligible for receiving the direct payments if more than one metre wide interlinear spaces are mowed or mechanically processed and the withered permanent trees or shrubs have been removed by 15 September of the current year.

[*13 July 2023*]

19. The area of permanent crops and permanent grassland eligible for receiving the direct payments includes such features of agroforestry systems as trees growing separately, in groups, or in rows if the number of trees per hectare does not exceed 100 or the total area covered by groups, rows, or strips of trees does not exceed 500 square metres.

20. Nurseries for permanent crops shall be eligible for receiving the direct payments if they are used for growing fruit trees and berry plants, including vine plants, for growing such ornamental plants, trees, and shrubs that are intended for planting in gardens, parks, roadsides, and embankments (for example, hedgerow plants, rose bushes, and other ornamental shrubs, ornamental conifers), and also for growing rootstocks and seedlings of such trees and shrubs. A nursery shall be eligible if the seedlings are grown in living soil which is connected to the sub-layer of soil and bedrock.

21. The permanent crop areas of short rotation coppice shall be eligible for receiving the direct payments if a single age species of short rotation coppice is sown and grown there, i.e. aspen tree (*Populus spp.*) or grey alder (*Alnus incana*) with at least 1000 plants per hectare, osier (*Salix spp.*) with at least 4000 plants per hectare, with a maximum rotation period of five years, and if no land amelioration systems have been registered according to the amelioration cadastre data as on 1 July 2011 and also no new land amelioration system has been created after 1 July 2011.

[*19 September 2023 / The new wording of the Paragraph shall come into force on 1 January 2024. See Paragraph 2 of Amendments*]

22. The eligible area may include objects with a width not exceeding two metres, i.e. maintained ditches, hedges, and tree rows.

[*31 October 2023*]

23. The eligible area of agricultural land shall exclude man-made structures and objects, in particular structures, buildings, and roads.

24. An area where the proportion of naturally self-seeded plants exceeds 25 per cent by 31 August of the current year or a vegetable area where the number of vegetable crops per square metre is less than the number specified in Annex 2 to this Regulation, and agrotechnical weed control measures have not been implemented to such an extent that weeds do not impede crop growth and crops reach the level of maturity appropriate to harvesting, has been maintained in a condition suitable for crop production if the crop or crop mixture growing there has been threshed or mowed or incorporated into the soil by 15 October of the current year.

25. The direct payments shall not be granted for agricultural land if:

25.1. it is mainly used for logging purposes, road building, placement of tents, parking areas for vehicles and equipment, for the organisation of exhibitions, fairs, sports and recreation events, and other non-agricultural activities or the organisation of events within the time period from 15 May to 15 September for a time period exceeding four consecutive weeks or if it requires restoration and levelling of the upper layer of soil or restoration of the grass cover;

25.2. there is an airfield (a certificate has been issued in accordance with the laws and regulations governing the placement, certification, and exploitation of civil aviation airfields), a permanent sports field, including a golf course, fields or slopes where skiing and other sports routes with equipment have been arranged, an equestrian facility with equipment, a recreation area and camp-site, glasshouses with floor covering, solar panels, or roads are situated there;

25.3. there are mainly plants of the invasive hogweed genus with flowering stems in the parcel;

25.4. there are bulrushes or there is wetland that, within the time period from 15 May to 15 September, is covered by water for a time period exceeding four consecutive weeks, unless such area occupies part of the field and is declared as a biodiversity island in accordance with Sub-paragraph 75.11 of this Regulation;

25.5. the parcel is a lawn or a lawn in a backyard that is regularly mowed or shredded;

25.6. it is occupied by Christmas tree plantations.

**3. Eligible Area Used for the Production of Hemp**

26. An area used for the production of hemp shall be eligible for receiving the direct payments if it conforms to the requirements laid down in Article 4(4), second subparagraph of Regulation 2021/2115 and Article 2(b) of Commission Delegated Regulation (EU) 2022/126 of 7 December 2021 supplementing Regulation (EU) 2021/2115 of the European Parliament and of the Council with additional requirements for certain types of intervention specified by Member States in their CAP Strategic Plans for the period 2023 to 2027 under that Regulation as well as rules on the ratio for the good agricultural and environmental condition (GAEC) standard 1 (hereinafter – Regulation 2022/126) and has been included in hemp tetrahydrocannabinol content (hereinafter – THC) monitoring in order to determine the conformity of areas with the relevant requirements.

27. A continuous area of agricultural land which is not less than 0.1 hectares shall be declared in the geo-spatial application, specifying the type and code of land use appropriate for hemp (Annex 1), as one field sown with certified seeds of one eligible hemp variety or seeds of a conservation variety of hemp which have been verified and conform to the seed quality requirements laid down in the laws and regulations regarding the recognition of a genetic resources conservation variety of arable crops and vegetables of Latvian origin and the circulation of seeds and which are included in the Common Catalogue of Varieties of Agricultural Plant Species on 15 March of the current year. In addition to the geo-spatial application, a farmer shall, by 22 May of the current year, submit the following to the Rural Support Service:

27.1. a declaration of the applied sown area of hemp (Annex 3) containing information on the sown area of hemp, the varieties of the sown hemp, and the amount of sown seeds (kg/ha);

27.2. the original official label of the packaging of sown certified seed of the variety of hemp in which the indicated quantity of seeds conforms to the quantity of sown hemp seeds referred to in the declaration (the minimum quantity of hemp to be sown shall be 15 kg/ha);

27.3. the original label of the packaging of each sown seed of a conservation variety of hemp in which the total indicated quantity of seeds conforms to the quantity of sown hemp seeds referred to in the declaration (the minimum quantity of hemp to be sown shall be 15 kg/ha). The labels on the packaging of seeds of a conservation variety of hemp shall be adequate if they bear the information specified in the laws and regulations regarding the recognition of a genetic resources conservation variety of arable crops and vegetables of Latvian origin and the circulation of seeds and they have been issued by seed processors published on the website of the State Plant Protection Service.

28. A farmer shall, by 15 June of the current year, submit the application for the inclusion of the area in hemp THC monitoring (Annex 4) to the State Plant Protection Service either in paper form or in the form of an electronic document in accordance with the laws and regulations regarding drawing up of electronic documents.

29. A farmer shall, by 30 June of the current year, settle the payment for the inclusion of the area in hemp THC monitoring according to the price list of paid services provided by the State Plant Protection Service and in conformity with the invoice issued thereby, transferring the funds to the account specified in the invoice.

30. The State Plant Protection Service has the right to annul inclusion of the area in hemp THC monitoring in the current year without reimbursing the previously received payment if the application referred to in Paragraph 29 of this Regulation contains false information or full payment for the specified hemp area has not been settled.

31. The State Plant Protection Service shall inform the farmer whose holding has been selected for checking of the planned check in accordance with Sub-paragraph 284.3 of this Regulation. In order to carry out the check, the farmer shall inform the State Plant Protection Service in writing of the time of the beginning of hemp flowering within 10 days thereafter.

**4. Minimum Conditions for Receiving the Direct Payments**

32. The direct payments for areas shall be granted to a farmer for agricultural land if the total area of eligible agricultural land is at least one hectare.

33. The minimum size of agricultural parcel in respect of which a direct payment for areas is granted shall be 0.3 hectares and the minimum size of an agricultural parcel included in the field block shall be 0.1 hectare. An agricultural parcel (field) shall be a continuous area of agricultural land that has been applied by one farmer and that is occupied by not more than one crop or there is not more than one type of use of the land in accordance with Annex 1 to this Regulation.

34. The direct payments only for animals shall be granted solely if the amount to be granted is at least EUR 100.

**5. Active Farmer**

35. An active farmer may receive the direct payments referred to in Paragraph 2 of this Regulation.

36. In accordance with Article 4(5) of Regulation 2021/2115, an applicant for the direct payments shall be regarded as an active farmer if the total amount of the granted direct payments prior to application of the reduction of support is not higher than EUR 500 or if any of the following criteria are fulfilled thereby:

36.1. farmed animals the number of which corresponds to at least one conditional livestock unit have been registered with the Agricultural Data Centre on 1 March of the current year. The number of conditional livestock units shall be determined, using the coefficients specified in Annex 5 to this Regulation;

36.2. the applicant for the direct payments has been entered in the Register of Integrated Cultivation of Agricultural Products of the State Plant Protection Service on 1 October of the previous or current year and has the decision of the State Plant Protection Service on compliance of crops with the laws and regulations regarding the requirements for integrated cultivation, storage, and labelling of agricultural products and the control procedures thereof;

36.3. the applicant for the direct payments is a seed grower registered in the Register of Seed Growers and Seed Traders of the State Plant Protection Service on 1 October of the previous or current year and has submitted in the relevant year the application for the inspection of seed growing fields to the State Plant Protection Service in accordance with the laws and regulations regarding growing and marketing of seed and has at least one field recognised in the field inspection;

36.4. at least one third of the agricultural land of the holding declared in the geo-spatial application for the current year has been included in the control system for organic farming on 1 October of the previous or current year in accordance with the laws and regulations regarding the procedures for the monitoring and control of organic farming;

36.5. the holding employs at least one employed person in agricultural activity or at least one agricultural labour unit for every 100 hectares eligible for the direct payments in the current year;

36.6. the standard output indicator per hectare eligible for the direct payments in the current year, excluding permanent grassland recognised as biologically valuable grassland or grassland habitat and bird habitat of European Union importance dependent on agricultural activity, is at least EUR 400;

36.7. the costs of agricultural activity of the holding, except for the immovable property tax, represent on average at least EUR 120 per hectare eligible for the direct payments in the previous or current year.

37. If, in the previous year, a farmer has not applied for receiving the direct payments, the total amount of the direct payments referred to in Paragraph 36 of this Regulation shall be determined by multiplying the number of hectares indicated in the geo-spatial application for the current year by the national average amount of the direct payments per hectare for the previous year.

38. The national average amount of the direct payments per hectare shall be calculated by dividing the financing of the direct payments for the previous year specified in Annex V to Regulation 2021/2115 by the total number of hectares determined in the country for the previous year. The national average amount of the direct payments per hectare for 2022 shall be calculated by dividing the national ceiling for 2022 specified in Annex II to Regulation No 1307/2013 by the total number of hectares determined for the country in 2022.

39. The Rural Support Service shall assess the compliance with the criteria of an active farmer referred to in Sub-paragraphs 36.1, 36.2, 36.3, 36.4, and 36.6 of this Regulation, using the information available in public registers and indicated in the geo-spatial application. If necessary, the Rural Support Service shall request additional information in order to assess the compliance of the applicant for the direct payments with the criteria of an active farmer referred to in Sub-paragraphs 36.5 and 36.7 of this Regulation.

40. An agricultural labour unit shall be an employed person working at least 65 days or 520 hours per year. The number of agricultural labour units at the holding shall be calculated by dividing the hours worked in agricultural activity by employed persons at the holding in the previous year by 520. The hours worked in agricultural activity shall be determined according to the records kept at the holding, distinguishing between hours worked in agricultural and non-agricultural activities. The total number of hours worked shall not exceed the number of hours worked indicated in the report of the employer submitted to the State Revenue Service for the reporting months of the previous year and in the information at the disposal of the Rural Support Service on the number of hours worked by seasonal agricultural workers at the holding calculated by multiplying the number of days worked by seasonal agricultural workers indicated in the seasonal agricultural worker income taxpayer report for the reporting months of the previous year prepared by the information system of the Rural Support Service by eight. An agricultural labour unit shall also be a performer of economic activity, i.e. a self-employed person whose income from agricultural activity, according to Annex D3 or D31 to the annual income return or the financial statement for the previous year, represents at least 50 per cent of the total income.

[*13 July 2023*]

41. If, in the previous year, the holding has been engaged only in agricultural activity, as evidenced by the fact that only the income from agricultural activity is indicated in Annex D3 or D31 to the annual income return of the holding or in the annual statement of sole proprietorship for the previous year, or that only the net turnover from agricultural activity is indicated in the annual statement of the undertaking for the previous year, the number of agricultural labour units shall be calculated by dividing the total number of hours worked by employed persons at the holding in the previous year indicated in the report of the employer submitted to the State Revenue Service for the reporting months of the previous year and hours worked by seasonal agricultural workers calculated from the seasonal agricultural worker income taxpayer report prepared by the information system of the Rural Support Service by 520. The number of hours worked by seasonal agricultural workers employed at the holding shall be calculated by multiplying the number of days worked by seasonal agricultural workers indicated in the seasonal agricultural worker income taxpayer report for the reporting months of the previous year prepared by the information system of the Rural Support Service by eight.

42. If accounting of the number of hours worked by employees in agricultural activity at the holding has not been ensured in the previous year, an applicant for the direct payments shall submit information to the Rural Support Service on the number of employees calculated for the current year in accordance with Paragraph 40 or 41 of this Regulation.

43. In order to certify the compliance of the number of paid employees with the criterion referred to in Sub-paragraph 36.5 of this Regulation, an applicant for the direct payments shall, by 1 October of the current year, submit information to the Rural Support Service in accordance with Annex 6 to this Regulation.

44. The average standard output indicator referred to in Sub-paragraph 36.6 of this Regulation shall be calculated by the Rural Support Service, using the standard output value per crop and farmed animal specified in Annexes 1 and 5 to this Regulation. The standard output value shall be calculated for the farmed animals which have been registered with the Agricultural Data Centre as on 1 March of the current year. The standard output per area of agricultural land shall be calculated per hectare specified in the geo-spatial application of the holding, taking into account the crops grown in the relevant area and the type of land use.

45. In order to certify the compliance with the criterion specified in Sub-paragraph 36.7 of this Regulation, an applicant for the direct payments shall, by 1 October of the current year, submit evidence of the costs for the agricultural activity of the holding to the Rural Support Service in accordance with Annex 7 to this Regulation.

46. If the evidence of the costs for the agricultural activity is prepared on the basis of the information indicated in Annex D3 or D31 to the annual income return, in the annual statement of the undertaking, or in the annual statement of the sole proprietorship submitted to the State Revenue Service, the data for the previous reporting year shall be taken into account.

47. A farmer who has not submitted the information specified in Paragraph 46 of this Regulation for the previous reporting year to the State Revenue Service shall submit to the Rural Support Service copies of documents certifying the costs for agricultural activity for the previous year or for a continuous period of 12 months with the starting date not earlier than 1 January of the previous year, containing the following information:

47.1. the costs for the purchase of fuel;

47.2. the costs for the maintenance of agricultural machinery;

47.3. the costs for the maintenance of the buildings used for ensuring agricultural activity, including electricity;

47.4. the costs for the purchase of production resources used in agricultural activity, including the costs for the purchase of mineral fertilizers, organic fertilizers, plant protection products, liming material, crop seeds, and feed;

47.5. the costs for the received services of agricultural activity, including payments for pre-sowing of agricultural land and post-sowing of arable land, harvesting, transportation of products, supply of production resources, mowing of grassland, and harvesting of grassland material;

47.6. other costs of agricultural activity which are not referred to in this Paragraph.

48. A document certifying the costs shall be a document certifying the payment for a transaction (for example, a cash ticket, a numbered receipt registered with the State Revenue Service, a document of the supply of goods drawn up in accordance with the laws and regulations regarding accounting, a bank account statement, or a payment order approved by a bank). Documents certifying costs shall be considered valid if an applicant for the direct payments has been specified therein as the recipient of the goods or service. If the value of the costs exceeds EUR 30 (excluding the value added tax), the details of the recipient of the service must be indicated on the document certifying the costs.

**6. Conditionality for Receiving the Direct Payments**

**6.1. General Conditionality Requirements for Receiving the Direct Payments**

49. A recipient of the direct payments shall comply with the GAEC standards specified in Sub-chapters 6.2, 6.3, 6.4, 6.5, 6.6, 6.7, 6.8, and 6.9 of this Regulation in agricultural land.

50. A recipient of the direct payments shall comply with the requirements included in Annex 8 to this Regulation.

51. If a farmer fails to comply with the GAEC standard specified in this Regulation or with the requirements included in Annex 8 to this Regulation, the amount of the direct payments shall be reduced in accordance with Sub-chapter 14.10 of this Regulation.

**6.2. GAEC Standard for the Maintenance of Permanent Grassland**

52. In accordance with Article 48(1) of Regulation 2022/126, the reference indicator for the ratio of permanent grassland for 2023 is 23.58 per cent, dividing the total area of permanent grassland of 406 816 hectares in 2018 by the total area of agricultural land of 1 725 395 hectares.

[*19 September 2023*]

53. The Rural Support Service shall make the relevant calculations and shall, by 20 August each year, publish the following information in the official gazette *Latvijas Vēstnesis*:

53.1. on the ratio of the area of permanent grassland in relation to the area of agricultural land in the current year which has been calculated in accordance with Article 48(2) of Regulation 2022/126;

53.2. on changes in the proportion between the reference indicator for the ratio of the area of permanent grassland and the ratio of the area of permanent grassland in the current year;

53.3. on the area of permanent grassland in hectares to be re-established in order to ensure that the ratio of permanent grassland indicator in relation to the ratio of permanent grassland is not less than five per cent.

54. If the reference ratio of permanent grassland decreases by more than five per cent compared to the ratio of permanent grassland in the current year, the farmer who has land which has been converted from permanent grassland to land used for other purposes within the previous five years shall, upon request of the Rural Support Service, convert part of the area of agricultural land into the area of permanent grassland by 15 June of the following year and declare it in the geo-spatial application to be submitted for the following year as permanent grassland.

55. The requirement to convert land used for other purposes to permanent grassland shall not apply to the following part of the area of agricultural land of the holding which has been converted from permanent grassland to land used for other purposes within the previous five years:

55.1. the area converted from permanent grassland to the area of permanent crops;

55.2. half of the area converted from permanent grassland to land used for other purposes and where an average livestock density of at least 0.3 conditional livestock units per year was ensured before the year in which the holding changed completely from livestock to crop production by removing all animals kept at the holding. The average livestock density shall be calculated in accordance with Annex 5 to this Regulation;

55.3. half of the area converted from permanent grassland to land used for other purposes at the holding which, within the previous five years, has received a direct payment or rural development support for young farmers.

56. The Rural Support Service shall, by 30 September of the current year, inform the farmer who has land which, within the previous five years, has been converted from permanent grassland to land used for other purposes of the obligation to convert land used for other purposes to permanent grassland, indicating the size of the relevant area.

57. An area that has been re-converted to permanent grassland or established as permanent grassland shall be considered as permanent grassland as of the first day of the re-conversion or establishment thereof. The area shall be used by the farmer for growing grasses or other herbaceous forage for at least five consecutive years following the re-conversion thereof or, if the area is already used for growing grasses or other herbaceous forage, for the remainder of up to five consecutive years following the year of the establishment of grassland.

**6.3. GAEC Standard for the Protection of Wetland and Peatland in Agricultural Land**

58. In accordance with the GAEC standard 2 specified in Annex III to Regulation 2021/2115, a farmer shall ensure the protection of wetland and peatland in agricultural land.

59. Wetland located in agricultural land is alluvial meadow, herbaceous marsh, or peat bog areas that are wet or periodically covered by a shallow layer of water and are used for agricultural activity which, as on 31 December of the previous year, has been cartographically identified in the map of field blocks of the field block identification system of the Rural Support Service, using the data of the nature data management system “Ozols” of the Nature Conservation Agency (hereinafter – the nature data management system “Ozols”).

60. The soil of peatland located in agricultural land is soil that has been used for agricultural activity and contains a layer of peat that is at least 40 centimetres thick. It is the area that, as on 31 December of the previous year, has been cartographically identified in the map of field blocks of the field block identification system of the Rural Support Service.

61. From 2025, the following shall be ensured in the soil areas of wetland and peatland located in agricultural land which have been cartographically identified in the map of field blocks of the field block identification system of the Rural Support Service and have been used for agricultural activity:

61.1. the land shall be ploughed not more than once every five years, unless prohibited by other laws and regulations, including in the field of environmentally sensitive permanent grassland;

61.2. the construction, reconstruction, or renovation of land amelioration systems shall not be permitted, except for:

61.2.1. outside specially protected nature territories if using solutions which do not increase greenhouse gas emissions from the soil and there are such land amelioration objects as sedimentary basins, two-level amelioration ditches, rock piles, meandering, controlled drainage, artificial wetland, woodchip bioreactors, saturated buffer strips or combinations of these features and technical regulations have been issued in order to implement the construction of environment-friendly features of land amelioration systems;

61.2.2. in protected nature territories of European significance (hereinafter – the territories of Natura 2000) and in specially protected nature territories if provided for by the nature protection plan of the specially protected nature territory.

**6.4. GAEC Standard for the Ban on Burning Stubble or Dry Grass and Establishment of Protective Strips (Buffer Strips) Along Water Bodies**

62. In accordance with the GAEC standard 3 specified in Annex III to Regulation 2021/2115, a farmer shall not burn stubble or dry grass in the field unless, for plant health reasons, a permit for controlled burning of plant residues in the field has been obtained from the State Plant Protection Service and the State Fire and Rescue Service.

63. In accordance with the GAEC standard 4 specified in Annex III to Regulation 2021/2115, a farmer shall not use fertilizers and plant protection products in protective strips (buffer strips) located in:

63.1. a 10-metre-wide strip along a water body determined in accordance with the laws and regulations regarding the classifier of water management districts and the classifier of water bodies;

63.2. a three-metre-wide strip along water drains (collecting ditches) which are included in the amelioration cadastre.

64. The protective strips (buffer strips) shall be cartographically identified in the map of field blocks of the field block identification system of the Rural Support Service.

**6.5. GAEC Standard for Tillage Management, Reducing the Risk of Soil Degradation and Erosion, Taking into Consideration the Slope Gradient, and Minimum Soil Cover to Avoid Bare Soil in Periods That are Most Sensitive**

65. In accordance with the GAEC standard 5 specified in Annex III to Regulation 2021/2115, a farmer shall, in the area of agricultural land with at least 20-metre-long slope, width of at least 20 metres, and a gradient of more than six degrees or 10.5 per cent and that has been cartographically identified in the map of field blocks of the field block identification system of the Rural Support Service:

65.1. ensure plant vegetation from 1 October of the previous year to 15 March of the current year, maintain stubble or leave the field uncultivated after harvesting;

65.2. sow winter crops or catch crops after 20 September of the current year perpendicular to the direction of slope fall, unless direct sowing or strip tillage methods are used.

[*19 September 2023*]

66. In accordance with the GAEC standard 6 specified in Annex III to Regulation 2021/2115, a farmer shall ensure that, in the autumn and winter periods from 15 November of the previous year to 15 February of the current year, the soil cover is preserved in at least 65 per cent of the soil cover in nitrate vulnerable zones (Annex 9), at least 55 per cent in Vidzeme and Latgale (Annex 10), and at least 60 per cent in the remaining territory of Latvia (Annex 11) of the areas of arable land and permanent crops of the holding (for example, sown or planted crops, herbaceous plants) or the area is left uncultivated after harvesting of crops.

67. If the area of arable land and permanent crops in the ownership or legal possession (use) of a farmer is located in several territories referred to in Paragraph 66 of this Regulation, the requirement for ensuring the soil cover which has been specified for the relevant territory shall be applied to each part of the area of arable land and permanent crops. If the highest soil cover threshold determined for any territory where the areas of arable land or permanent crops are located at the holding is in general ensured, the relevant requirement shall be deemed to be fulfilled insofar as this does not affect the fulfilment of the requirement referred to in Sub-paragraph 2.2 of Annex 8 to this Regulation.

[*13 July 2023*]

68. When determining the area of arable land and permanent crops subject to the application of the requirements referred to in Paragraph 66 of this Regulation, the area of vegetables, potatoes, and beetroot harvested after 1 September and ploughed or cultivated after harvesting and left without the soil cover shall be excluded therefrom.

69. The requirements laid down in Paragraph 66 of this Regulation shall apply if the area of arable land or permanent crops at the holding is at least one hectare.

**6.6. GAEC Standard for Crop Rotation**

70. In accordance with the GAEC standard 7 specified in Annex III to Regulation 2021/2115, a farmer shall ensure the rotation of annual crops in the current year for at least 35 per cent of the area of arable land at the disposal of the holding where annual crops were grown in the current or the previous year.

71. Annual crops shall not be grown in the same field for more than three consecutive years. The accounting of the cycles of crop production shall be started from 2022.

72. Crop rotation shall be ensured by growing crops of different genera or distinct crops. When growing crops belonging to the family of crucifers (*Brassicaceae*), the nightshade family (*Solanaceae*), the gourd family (*Cucurbitaceae*), the legume family (*Leguminosae*), or the goosefoot family (*Chenopodiaceae*), distinct crops shall belong to the same species. Winter crop and summer crop shall be considered to be distinct crops even if they belong to the same genus. Distinct annual crops are specified in Annex 12 to this Regulation.

73. The requirement referred to in Paragraphs 70 and 71 of this Regulation shall not apply if:

73.1. the area of arable land does not exceed 10 hectares;

73.2. more than 75 per cent of the eligible agricultural land is occupied by permanent grassland or arable land used for growing grasses or other herbaceous forage;

73.3. more than 75 per cent of arable land is used for growing grasses, herbaceous forage, leguminous plants, the land is lying fallow or used for growing green manure crops.

74. The requirements referred to in Paragraphs 70 and 71 of this Regulation shall not apply to such area of agricultural land that is used for organic production and that has been certified in accordance with Regulation (EU) 2018/848 of the European Parliament and of the Council of 30 May 2018 on organic production and labelling of organic products and repealing Council Regulation (EC) No 834/2007 (hereinafter – Regulation 2018/848).

**6.7. GAEC Standard for the Minimum Share of Agricultural Land Devoted to Non-productive Areas or Features**

75. In accordance with the GAEC standard 8.1 specified in Annex III to Regulation 2021/2115, at least four per cent of the arable land of the holding shall be occupied by any of the following non-productive areas or features:

75.1. rock piles in the area of 0.01–0.5 hectares;

75.2. sections of water drains of national importance, collecting ditches, perimeter ditches, or drainage ditches registered in the Amelioration Cadastre Information System;

75.3. two to twenty metres wide field margins not used in production, including protective strips (buffer strips) with grass or naturally self-seeded vegetation cover. The plant cover at the protective strip (buffer strip) shall differ from the plant cover of the adjacent agricultural land;

75.4. clusters of trees or shrubs in the area of 0.01–0.5 hectares;

75.5. rows of trees;

75.6. separately growing trees surrounded only by arable land;

75.7. potential secular trees and secular trees which are to be protected in accordance with the laws and regulations regarding the protection and use of specially protected nature territories and the boundaries of the protection area whereof are specified in the nature data management system “Ozols”;

75.8. tree avenues which are to be protected in accordance with the laws and regulations regarding the protection and use of specially protected nature territories and the boundaries of the protection area whereof are specified in the nature data management system “Ozols”;

75.9. fallow land which is not used for harvesting or grazing by 15 July in the current year;

75.10. a fallow land area of green manure crops which is not used for grazing, fodder production, or harvesting and where no plant protection products are applied;

75.11. a biodiversity island in the area of 0.01–1.5 hectares surrounded by arable land and occupied by wetland, floodplains on agricultural land, quaking bogs, and marshes, or where riparian plants grow and also areas that have not been used for agricultural production for at least three years;

75.12. secular stones which are to be protected in accordance with the laws and regulations regarding the protection and use of specially protected nature territories and the boundaries of the protection area whereof are specified in the nature data management system “Ozols”;

75.13. ponds in the area of 0.01–0.5 hectares, including riparian vegetation.

76. The non-productive landscape features referred to in Sub-paragraphs 75.1, 75.2, 75.4, 75.5, 75.6, 75.7, 75.8, 75.11, 75.12, and 75.13 of this Regulation have been cartographically identified in the map of field blocks of the field block identification system of the Rural Support Service.

77. Artificial fences located between arable land and non-productive landscape features, i.e. a field margin, buffer strip, pond, ditch, tree or shrub clusters, or rock piles, shall not be considered as an obstacle to the physical contact between these landscape features and the arable land and to compliance with the GAEC standard 8 specified in Annex III to Regulation 2021/2115.

78. Upon request of the Rural Support Service, a farmer shall submit evidence proving that the area occupied by the non-productive landscape features referred to in Paragraph 75 of this Regulation is in the ownership or legal possession (use) thereof as on 15 June of the current year.

79. The area occupied by ponds, tree or shrub clusters, and rock piles shall be considered to be an area in compliance with the GAEC standard 8 if:

79.1. it is surrounded only by arable land at the disposal of the farmer or it bordering on arable land and the boundary is naturally identifiable;

79.2. there is a field margin between arable land and the pond, tree or shrub cluster, or rock pile which is included in the eligible area of agricultural land.

80. Field margins and protected avenues or rows of trees shall be considered adjacent to the arable land of the holding if their longest side is bordering on the edge of the field of the arable land of the holding.

81. If the area of non-productive landscape features covered by tree or shrub clusters, rock piles, ponds, protected secular trees, tree avenues, secular stones, or biodiversity islands is in the possession of several farmers, the area of non-productive landscape features attributable to each farmer shall be determined according to the area of the landscape feature in the possession thereof.

82. If the on-the-spot check at the holding reveals non-compliance of the declared landscape feature with the requirements, the missing area of the non-productive landscape feature may be replaced by another area conforming to the conditions of the non-productive landscape feature in order to ensure the fulfilment of the conditions of Paragraph 75 of this Regulation. In such case, tree or shrub clusters, rock piles, ponds, and also the land under secular trees, avenues, and secular stones shall be identifiable at the time of the check and the farmer shall prove that the relevant landscape feature is in the ownership or use thereof.

83. The requirements for the creation and maintenance of non-productive landscape features shall not apply if:

83.1. the area of arable land does not exceed 10 hectares;

83.2. more than 75 per cent of the eligible agricultural land is occupied by permanent grassland or arable land used for growing grasses or other herbaceous forage;

83.3. more than 75 per cent of the arable land of the holding is occupied by areas used for growing grasses, herbaceous forage, and leguminous plants or used as fallow land or for growing green manure crops;

83.4. more than 50 per cent of arable land is located in one of the rural territories referred to in Annex 13 to this Regulation.

84. The territory covered by non-productive areas and landscape features shall be calculated, using the weighting and conversion factors referred to in Annex 14 to this Regulation.

**6.8. GAEC Standard for Improving Biodiversity of Holdings**

85. In accordance with the GAEC standard 8.2 specified in Annex III to Regulation 2021/2115, a farmer shall preserve and prevent the destruction or deterioration of natural sites, i.e. secular stones, protected trees and avenues, if such nature sites must be protected in accordance with the laws and regulations regarding the protection and use of specially protected nature territories.

86. In accordance with the GAEC standard 8.3 specified in Annex III to Regulation 2021/2115, a farmer shall not cut or prune hedges and trees, except for permanent crops, in the period from 15 March to 31 July in areas located in the specially protected nature territory and from 1 April to 30 June in other territories.

87. In accordance with the GAEC standard 8.4 specified in Annex III to Regulation 2021/2115, a farmer shall ensure that the plants of the invasive hogweed genus located in the area of agricultural land are mowed before the flowering stems thereof appear.

**6.9. GAEC Standard for the Ban on Converting or Ploughing Environmentally Sensitive Permanent Grassland and Maintenance of Land Amelioration Systems**

88. In accordance with the GAEC standard 9 specified in Annex III to Regulation 2021/2115, a farmer shall not convert or plough permanent grassland that has been recognised as environmentally sensitive permanent grassland and is located in the territory of Natura 2000 or outside thereof.

89. Environmentally sensitive permanent grassland is grassland that has been recognised as a grassland habitat of European Union importance or a bird habitat of European Union importance in accordance with the laws and regulations regarding the list of specially protected habitats, regarding the list of specially protected species and specially protected species for limited use, regarding the procedures by which micro-reserves shall be created and managed, the protection thereof, and also determination of micro-reserves and buffer strips thereof, regarding the list of European Union priority species and habitats encountered in Latvia, regarding the list of animals and plant species significant within the European Community which require protection, and the list of those animals and plant species in respect of the acquisition of which in wild flora the conditions for limited use may be applied.

90. The conditions of Paragraph 88 of this Regulation in the current year shall be applied to such area environmentally sensitive permanent grassland which, as on 31 December of the previous year, has been cartographically identified in the map of field blocks of the field block identification system of the Rural Support Service, using the data of the nature data management system “Ozols”.

91. The Rural Support Service shall, by 1 February of the current year, include in the map of field blocks of the field block identification system such areas of permanent grassland to which the status of environmentally sensitive permanent grassland has been assigned since 1 February of the previous year, specifying the date on which the map of field blocks was supplemented.

92. A farmer shall, by 1 April of the current year, inform the Nature Conservation Agency of such areas of permanent grassland to which, within the time period from 1 January to 1 February of the current year, the status of environmentally sensitive permanent grassland was assigned for the first time in the map of field blocks of the field block system of the Rural Support Service and which have been ploughed up or transformed into land for another use over a time period of one year prior to 1 February of the current year.

93. In assessing the information provided by farmers and the information at the disposal of the Rural Support Service on the declared type of land use and, if necessary, by conducting an on-the-spot check, the Nature Conservation Agency shall reassess the status of environmentally sensitive permanent grassland and update the boundaries.

94. The Nature Conservation Agency shall, without delay, inform the Rural Support Service on the decisions taken which provide for the cancellation of the status of an environmentally sensitive permanent grassland in areas where the status of grassland has been changed due to circumstances beyond the action and decisions of a farmer, including if changes in the botanical content of sward due to natural processes have been encountered during the survey of grassland or if it is planned to create infrastructure objects of public importance in the respective area. The Rural Support Service shall update the information in the map of field blocks of the field block identification system on the basis of the decision of the Nature Conservation Agency.

95. The area of protected environmentally sensitive permanent grassland does not include the area occupied by grassland that is situated in any of the protective zones of land use in accordance with the laws and regulations regarding protective zones.

96. If an area that has been granted the status of environmentally sensitive permanent grassland has been ploughed or converted into land of another type of use, a farmer shall ensure the conversion thereof to permanent grassland by 15 June of the following year.

97. The owner or legal possessor (user) of agricultural land shall ensure the maintenance of the following land amelioration systems and the regulation of land moisture regime:

97.1. trees and shrubs are removed from water drains and collecting ditches, their sprouts are mowed at least once every two years, ground wash-out, household waste, fallen trees, silt and other features preventing the functioning of the land amelioration system and water inflow are removed;

97.2. drainage holes in the drainage system are covered up, the silt is removed from the drainage hole, as well as the drainage collector outlets are cleaned, and ligneous plants in the distance of at least five metres on each side of drainage collector outlets are removed.

**7. Capping and Degressivity of Basic Income Support for Sustainability**

98. In accordance with Article 17(1) of Regulation 2021/2115, the amount of the basic income support for sustainability to be granted to a farmer in a calendar year shall be subject to capping, thus reducing by 100 per cent the part of the payment amount of the basic support income for sustainability exceeding EUR 100 000.

99. Before applying capping in accordance with Article 17(3)(a) of Regulation 2021/2115, upon request of a farmer, the wage related to agricultural activity in the previous calendar year shall be deducted from the amount of the basic income support for sustainability and shall be subject to the application of wage tax and mandatory State social insurance contributions.

100. If a farmer is engaged only in agricultural activity and Annex D3 or D31 to the annual income return of the holding or the annual statement of the undertaking, or the annual statement of sole proprietorship for the previous year submitted to the State Revenue Service only contain revenue from economic activity or net turnover related to agriculture, the total amount of the entire earned income indicated in the report of the employer submitted by the farmer to the State Revenue Service and the applied personal income tax, mandatory State social insurance contributions, and the earned income indicated in the seasonal agricultural worker income taxpayer report prepared by the information system of the Rural Support Service and seasonal agricultural worker income tax for the previous calendar year shall be used for the deduction referred to in Paragraph 99 of this Regulation.

101. If a farmer is engaged in both agricultural and non-agricultural activities, when organising the accounting the farmer shall, for the purpose of determining the deduction referred to in Paragraph 99 of this Regulation, record the hours of work devoted to agricultural and non-agricultural activities, management of the holding, and performance of support functions related to the principal activity in respect of each employed person, the wage, including the applied wage rate, and also wage tax and mandatory State social insurance contributions. The determined deduction shall not exceed the total amount of the earned income indicated in the report of the employer submitted by the farmer to the State Revenue Service and the applied personal income tax, mandatory State social insurance contributions, and the earned income indicated in the seasonal agricultural worker income taxpayer report prepared by the information system of the Rural Support Service and seasonal agricultural worker income tax for the previous calendar year.

102. For the purpose of determining the deductions referred to in Paragraph 99 of this Regulation, the part of the wage, wage tax, and also mandatory State social insurance contributions of the heads, accountants, lawyers, personnel specialists, or other employees of the holding ensuring the management of the holding or support for the performance of other functions related to the principal activity of the holding and not directly involved in agricultural or non-agricultural activity shall be added to the deductions referred to in Paragraph 101 of this Regulation. The relevant part shall be determined according to the proportion of the amount of wages of employees, wage tax, and also mandatory State social insurance contributions for agricultural activity in the total amount of wages, wage tax, and also mandatory State social insurance contributions for agricultural and non-agricultural activities.

103. If, due to justified reasons, the information specified in Paragraph 100 of this Regulation is not available to a farmer or the farmer has not ensured the accounting referred to in Paragraph 101 of this Regulation, the farmer shall, for determining the deduction referred to in Paragraph 99 of this Regulation, calculate the wages related to agricultural activity, including employment-related taxes and social contributions, according to one of the following methods:

103.1. the total amount of the total wages and the applied wage tax and mandatory State social insurance contributions in the previous calendar year shall be multiplied by the proportion of the hours of work of agriculture-related employees in the previous calendar year in the total number of hours of work of employees if the hours of work of employees are accounted separately for agricultural and non-agricultural activities. The determined deduction shall not exceed the total amount of the earned income indicated in the report of the employer submitted by the farmer to the State Revenue Service and the applied personal income tax, mandatory State social insurance contributions, and the earned income indicated in the seasonal agricultural worker income taxpayer report prepared by the information system of the Rural Support Service and seasonal agricultural worker income tax for the previous calendar year;

103.2. the total amount of the total wages and the applied wage tax and mandatory State social insurance contributions in the previous calendar year shall be multiplied by the proportion of revenue from agricultural activity indicated in Annex D3 or D31 to the annual income return submitted to the State Revenue Service or the annual statement of sole proprietorship submitted to the State Revenue Service in the total revenue from economic activity or by the proportion of net turnover from agricultural activity declared by the holding in the total net turnover, using the information provided in the annual statement of the undertaking submitted to the State Revenue Service for the previous reporting year. The determined deduction shall not exceed the total amount of the earned income indicated in the report of the employer submitted by the farmer to the State Revenue Service and the applied personal income tax, mandatory State social insurance contributions, and the earned income indicated in the seasonal agricultural worker income taxpayer report prepared by the information system of the Rural Support Service and seasonal agricultural worker income tax for the previous calendar year;

103.3. the average labour costs per employee per month in crop and livestock production, hunting, and related ancillary activities in the previous year published on the website of the Central Statistical Bureau shall be multiplied by 12 and the number of hours of work of the employees at the holding, expressed in annual work units. The annual work unit of one agriculture-related employee shall correspond to 1840 hours of work in agriculture and it shall be calculated, using the accounting data of the holding on the hours of work of employees separately in agricultural and non-agricultural activities. The number of hours of work used for the calculation of the annual work units shall not exceed the total of the number of hours of work indicated in the report of the employer submitted by the farmer to the State Revenue Service and the number of working days converted into working hours indicated in the seasonal agricultural worker income taxpayer report prepared by the information system of the Rural Support Service for the previous calendar year. The determined deduction shall not exceed the total amount of the earned income indicated in the report of the employer submitted by the farmer to the State Revenue Service and the applied personal income tax, mandatory State social insurance contributions, and the earned income indicated in the seasonal agricultural worker income taxpayer report prepared by the information system of the Rural Support Service and seasonal agricultural worker income tax for the previous calendar year;

103.4. the average labour costs per employee per month in crop and livestock production, hunting, and related ancillary activities in the previous year published on the website of the Central Statistical Bureau shall be multiplied by 12 and the number of hours of work of the employees at the holding in annual work units. The annual work unit of one agriculture-related employee shall correspond to 1840 hours of work in agriculture. The number of hours of work of agriculture-related employees shall be calculated by multiplying the total number of hours of work of employees by the proportion of revenue from agricultural activity indicated in Annex D3 or D31 to the annual income return submitted to the State Revenue Service or the annual statement of sole proprietorship submitted to the State Revenue Service in the total revenue from economic activity in the previous year or by the proportion of net turnover from agricultural activity of the holding indicated in the annual statement of the undertaking submitted to the State Revenue Service in the total net turnover. The number of hours of work used for the calculation of the annual work units shall not exceed the total of the number of hours of work indicated in the report of the employer submitted by the farmer to the State Revenue Service and the number of working days converted into working hours indicated in the seasonal agricultural worker income taxpayer report prepared by the information system of the Rural Support Service for the previous calendar year. The determined deduction shall not exceed the total amount of the earned income indicated in the report of the employer submitted by the farmer to the State Revenue Service and the applied personal income tax, mandatory State social insurance contributions, and the earned income indicated in the seasonal agricultural worker income taxpayer report prepared by the information system of the Rural Support Service and seasonal agricultural worker income tax for the previous calendar year.

104. For determining the deduction referred to in Paragraph 99 of this Regulation, the part of the hours of work of the heads, accountants, lawyers, personnel specialists, or other employees of the holding ensuring the management of the holding or support to other employees for the performance of the functions related to the principal activity of the holding and not directly engaged in agricultural or non-agricultural activity shall be added to the number of hours of work of agriculture-related employees referred to in Sub-paragraphs 103.1 and 103.3 of this Regulation. The relevant part shall be determined according to the proportion of the hours of work of agriculture-related employees in the total number of hours of work of employees in agricultural and non-agricultural activities.

105. The total number of hours of work used for the calculation of the annual work units referred to in Sub-paragraphs 103.3 and 103.4 of this Regulation shall not exceed the total of the number of hours of work indicated in the report of the employer submitted to the State Revenue Service for the months of the previous calendar year and calculated from the seasonal agricultural worker income taxpayer report prepared by the information system of the Rural Support Service for the months of the previous calendar year. The number of hours worked by seasonal agricultural workers employed at the holding shall be calculated by multiplying the number of days worked by seasonal agricultural workers indicated in the seasonal agricultural worker income taxpayer report prepared by the information system of the Rural Support Service by eight hours.

106. In order to ensure the deductions referred to in Paragraph 99 of this Regulation, a farmer shall, by 1 October of the current year, submit a declaration in the Electronic Application System of the Rural Support Service regarding wages related to agricultural activities in the previous year. If the information is prepared in accordance with Paragraph 386 of this Regulation, such declaration shall be submitted by 1 February of the following year. The farmer shall ensure access to the accounting data for verification of the data included in the declaration. The minimum content requirements for the declaration of wages disbursed in the previous year in relation to agricultural activities are specified in Annex 15 to this Regulation.

**8. Basic Income Support for Sustainability**

107. The amount of the basic income support for sustainability shall be differentiated in accordance with Article 22(2) of Regulation 2021/2115 based on the following groups of territories with similar socio-economic and agronomic conditions:

107.1. State cities and municipalities which do not share a border with countries that are not European Union Member States and in which the duration of the vegetation period lasts for at least 195 days or the qualitative assessment of agricultural land is at least 38 points, i.e. Aizkraukle municipality, Ādaži municipality, Bauska municipality, South Kurzeme municipality, Dobele municipality, Jelgava municipality, Jēkabpils municipality, Kuldīga municipality, Ķekava municipality, Limbaži municipality, Līvāni municipality, Mārupe municipality, Ogre municipality, Olaine municipality, Preiļi municipality, Ropaži municipality, Salaspils municipality, Saldus municipality, Saulkrasti municipality, Sigulda municipality, Talsi municipality, Tukums municipality, Valmiera municipality, Varakļāni municipality, and Ventspils municipality;

107.2. municipalities in which the duration of the vegetation period lasts less than 195 days and the qualitative assessment of agricultural land is less than 38 points or which share a border with countries that are not European Union Member States, i.e. Alūksne municipality, Augšdaugava municipality, Balvi municipality, Cēsis municipality, Gulbene municipality, Krāslava municipality, Ludza municipality, Madona municipality, Rēzekne municipality, Smiltene municipality, and Valka municipality.

108. The indicative amount, the planned unit amount, the minimum and maximum planned unit amount of the basic income support for sustainability for each group of territories referred to in Paragraph 107 of this Regulation are specified in Annex 16 to this Regulation.

**9. Payment for Small Farmers**

109. The payment for small farmers shall be granted as a fixed amount of EUR 500 and may be received by a farmer who:

109.1. in the geo-spatial application declares the entire agricultural land at the disposal thereof and ensures compliance thereof with the eligibility conditions;

109.2. has not created artificial conditions for obtaining advantages from the payment for small farmers.

110. A farmer who applies for the payment for small farmers shall not receive other direct payments.

111. A farmer has not created artificial conditions for obtaining advantages from the payment for small farmers if one of the following conditions applies:

111.1. the application for receiving the European Union direct payments was submitted to the Rural Support Service for the first time before 15 June 2022;

111.2. the eligible area of agricultural land declared in the geo-spatial application of the current year forms at least four hectares;

111.3. the amount of the direct payments applied in the geo-spatial application of the current year, except for the payment for small farmers, eligible for receipt by the farmer if he or she had not applied for the payment for small farmers, is at least EUR 400;

111.4. the holding the agricultural land of which is the subject of the geo-spatial application for the payment for small farmers has been obtained as a result of sale or renting by taking over the entire holding instead of partial takeover;

111.5. the holding or a part thereof the agricultural land of which is the subject of the geo-spatial application for the payment for small farmers has been obtained by exercising the right of inheritance;

111.6. the holding has been established based on a judgement of a court.

112. A farmer who has not previously received direct payments shall, by 15 June of the current year, submit to the Rural Support Service, together with the geo-spatial application for the payment for small farmers, the certificate specified in Annex 17 to this Regulation.

**10. Complementary Redistributive Income Support for Sustainability**

113. The complementary redistributive income support for sustainability shall be granted to a farmer for an area from 3.01 to 100 hectares that is eligible for receiving the basic income support for sustainability.

114. The indicative amount of support, the planned unit amount, the minimum and maximum planned unit amount of the complementary redistributive income support for sustainability for each group of areas, i.e. from 3.01 to 30 hectares and from 30.01 to 100 hectares, are specified in Annex 16 to this Regulation.

**11. Complementary Income Support for Young Farmers**

115. In accordance with Article 30(1) and Article 30(3), second subparagraph of Regulation 2021/2115, a farmer may receive complementary income support for young farmers in the form of an annual decoupled payment for the area of the first newly set up holding or for the area under control of the first set up holding if the latter corresponds to the definition of a young farmer specified in Paragraph 116 of this Regulation.

116. In accordance with Article 4(6) of Regulation 2021/2115, a young farmer is:

116.1. a natural person who has not attained 40 years of age in the year of applying for complementary income support for young farmers for the first time;

116.2. the head and owner of the holding specified in Article 3(2) of Regulation 2021/2115, exercising effective and long-term control over the decisions of the holding in the current year of applying for complementary income support for young farmers;

116.3. a graduate of higher or vocational secondary education in the field of agriculture, having completed 320 hours of agricultural education subjects of a higher or vocational secondary education agricultural education programme or a graduate of basic agricultural training courses in the amount of at least 160 hours by 1 August of the year of applying for complementary income support for young farmers for the first time.

117. In order to prove compliance with the education requirement referred to in the definition of a young farmer, a farmer shall submit to the Rural Support Service photocopies of documents attesting the education and training programme or a statement issued by an educational institution indicating the number of the completed hours of agricultural education subjects. If several higher or vocational educations have been acquired, the overall number of hours of agricultural education subjects specified in all documents attesting the education shall be indicated. If basic agricultural training courses have been completed, photocopies of the certificate of completion indicating the number of hours of the course shall be submitted to the Rural Support Service.

118. Complementary income support for young farmers shall be granted in the form of an annual decoupled payment for the area of the holding which is eligible for receiving the basic income support for sustainability and does not exceed 150 hectares.

119. The first newly set up holding referred to in Paragraph 115 of this Regulation shall be a holding set up not earlier than five years before the applicant applies for complementary income support for young farmers for the first time.

120. A natural person shall set up a holding for the first time in the status of the head of the holding in the year when the relevant person or a legal person under control thereof implements one of the following actions for the first time:

120.1. submits an application for receiving the national or European Union support for agriculture;

120.2. declares revenue from agricultural activity to the State Revenue Service;

120.3. registers farmed animals with the Agricultural Data Centre and the number thereof corresponds to at least three conditional livestock units on 1 January, 1 April, 1 July, or 1 October, determined in accordance with Annex 5 to this Regulation.

121. A holding under control taking over the first set up holding shall be eligible for complementary income support for young farmers if the holding has been set up:

121.1. by changing the legal status of the first set up holding;

121.2. by taking over agricultural land owned by the first set up holding and if:

121.2.1. the legal person which managed the agricultural land of the first set up holding is liquidated or, not later than the day before the date of application for complementary income support for young farmers, liquidation proceedings of the holding are initiated and completed by 15 October of the current year;

121.2.2. the natural person who managed the agricultural land of the first set up holding does not apply for the national or European Union support for agriculture.

122. Young farmers shall exercise effective and long-term control over the decisions of the holding if in the current year in the period from the date of applying for complementary income support for young farmers until 1 October:

122.1. one young farmer owns more than 50 per cent of the capital shares in the capital company and has the power of signature;

122.2. several young farmers together own more than 50 per cent of the capital shares in the capital company and individually at least 20 per cent of the capital shares and have the power of signature;

122.3. one or more young farmers are the sole owners of the individual (family) undertaking or farm and have the power of signature.

123. If any of the young farmers controlling the capital company referred to in Sub-paragraph 122.2 of this Regulation cease to have control over the decisions of the holding in subsequent years, the other young farmers, including the new farmers, shall be deemed to have control over them if they together hold more than 50 per cent of the capital shares and individually at least 20 per cent of the capital shares and have the power of signature in the capital company in the current year at least in the period from the date of submitting the geo-spatial application until 1 October.

124. If any of the young farmers controlling the individual (family) undertaking or farm and referred to in Sub-paragraph 122.3 of this Regulation ceases to have control over the decisions of the holding in subsequent years, the other young farmers, including new farmers, shall be deemed to have control over them if they are the sole owners of the individual (family) undertaking or farm and have the power of signature at least in the period from the date of applying for support until 1 October of the current year.

125. If a farmer has set up several holdings in his or her control on the same date, complementary income support for young farmers shall be granted only for the area of one holding at the choice of the farmer or the payment shall not be granted to any of the holdings if artificially created conditions have been established in accordance with Article 62 of Regulation 2021/2116.

126. If a legal person applying for complementary income support for young farmers is controlled by another legal person, the definition of a young farmer referred to in Paragraph 116 of this Regulation shall apply to any natural person controlling the other legal person.

127. In accordance with Article 30(3) of Regulation 2021/2115, complementary income support for young farmers shall be granted to a farmer for a maximum of five consecutive years from the first year of submitting the application for receiving this support and not longer than until 2027 (inclusive) if such application is submitted within the period of at least five years after the year of setting up the first holding.

128. In accordance with Article 30(2), second subparagraph of Regulation 2021/2115, such farmer may receive complementary income support for young farmers who has received the payment for young farmers in accordance with Article 50 of Regulation (EU) No 1307/2013 of the European Parliament and of the Council of 17 December 2013 establishing rules for direct payments to farmers under support schemes within the framework of the common agricultural policy and repealing Council Regulation (EC) No 637/2008 and Council Regulation (EC) No 73/2009, but for a maximum of five consecutive years from the first year of submitting the application for receiving support for young farmers.

129. A legal person may receive complementary income support for young farmers not longer than until the year after which it is no longer controlled by any of the young farmers that controlled it in the year in which it was first approved for receiving complementary income support for young farmers.

130. The indicative amount of complementary income support for young farmers, the planned unit amount, the minimum and maximum planned unit amount are specified in Annex 16 to this Regulation.

**12. Eco-schemes**

**12.1. General Conditions for Eco-schemes**

131. In accordance with Article 31(2) of Regulation 2021/2115, voluntary eco-scheme support shall be granted to a farmer who is engaged in agricultural activity for the area that is eligible for receiving the basic income support for sustainability and complies with the conditions of Chapter 12 of this Regulation.

132. The indicative amount of the eco-scheme support, the planned unit amount, the minimum and maximum planned unit amount according to the types of eco-schemes are specified in Annex 16 to this Regulation.

**12.2. Eco-scheme Support for Agricultural Practices Beneficial for the Environment and the Climate**

133. The eco-scheme support for agricultural practices beneficial for the environment and the climate shall be granted for the area of arable land where:

133.1. cereals, fibre plants, rape, turnip rape, vegetables, strawberries, watermelons and melons, potatoes, leguminous plants, herbs, and medicinal plants are grown;

133.2. crop diversification in arable land is ensured:

133.2.1. in one to ten hectares, with the main crop area not exceeding 75 per cent of the arable land, unless the main crop is grassland sown in arable land, fallow land, or legumes (excluding field beans, peas, soya, and kidney beans);

133.2.2. by growing at least three distinct crops in the area from 10.01 to 30 hectares, not exceeding 65 per cent of the area of the main crop and 90 per cent of the arable land of the area of two main crops, but:

133.2.2.1. the requirement for crop diversification shall be deemed to be fulfilled if at least 80 per cent of the arable land is used for growing grassland sown in arable land, fallow land, or legumes (excluding field beans, peas, soya, and kidney beans) or is subject to a combination of the abovementioned types of use at the same time;

133.2.2.2. the requirement to ensure the proportion of the main crop shall be deemed to be fulfilled if the main crop is grassland sown in arable land, fallow land, or legumes (excluding field beans, peas, soya, and kidney beans) and the threshold proportion of 65 per cent is exceeded;

133.2.3. by growing at least four distinct crops in the area of more than 30 hectares, not exceeding 65 per cent of the area of the main crop, 90 per cent of the area of two main crops, and 99 per cent of the arable land of the area of the first three main crops, but:

133.2.3.1. the requirement for crop diversification is deemed to be fulfilled if at least 80 per cent of the arable land is used for growing grassland sown in arable land, fallow land, or legumes (excluding field beans, peas, soya, and kidney beans) or is subject to a combination of the abovementioned types of use at the same time;

133.2.3.2. the requirement to ensure the proportion of the main crop is deemed to be fulfilled if the main crop is grassland sown in arable land, fallow land, or legumes (excluding field beans, peas, soya, and kidney beans) and the threshold proportion of 65 per cent is exceeded;

133.3. the soil cover in the period from 15 November of the previous year to 15 February of the current year is preserved:

133.3.1. in nitrate vulnerable zones (Annex 9), at least 75 per cent of the area of arable land;

133.3.2. in Vidzeme and Latgale (Annex 10), at least 65 per cent of the area of arable land;

133.3.3. in the rest of the territory (Annex 11), at least 70 per cent of the area of arable land.

[*19 September 2023 / The new wording of Sub-paragraph 133.1 shall come into force on 1 January 2024. See Paragraph 2 of Amendments*]

134. The eco-scheme support for agricultural practices beneficial for the environment and the climate shall be granted for the area of permanent crops, excluding the area of short rotation coppice, where the soil cover in the period from 15 November of the previous year to 15 February of the current year has been ensured in all interlinear spaces of permanent crops approved for the support.

135. The crops and crop codes thereof eligible for the eco-scheme support for agricultural practices beneficial for the environment and the climate are specified in Annex 1 to this Regulation.

136. When determining the area of arable land subject to the application of the requirement referred to in Sub-paragraph 133.3 of this Regulation, the area of vegetables, potatoes, and beetroot harvested after 1 September and ploughed or cultivated after harvesting and left without the soil cover shall be excluded therefrom.

137. If arable land in the ownership or possession of a farmer is located in the territories referred to in Sub-paragraph 133.3 of this Regulation, each of which is subject to different requirement thresholds, the requirement threshold determined for the territory shall apply to that part of the arable land of the farmer which is located in the relevant territory. If the highest soil cover threshold determined for any territory where the areas of arable land are located at the holding is in general ensured, the relevant requirement shall be deemed to be fulfilled insofar as this does not affect the fulfilment of the requirement referred to in Sub-paragraph 2.2 of Annex 8 to this Regulation.

[*13 July 2023*]

138. A crop is a culture of any of the different genera defined in the botanical classification of crops or a distinct crop from crops belonging to the family of crucifers (*Brassicaceae*), the nightshade family (*Solanaceae*), the gourd family (*Cucurbitaceae*), the legume family (*Leguminosae*), and the goosefoot family (*Chenopodiaceae*). Winter crop and spring crop shall be considered to be distinct crops even if they belong to the same genus. The list of distinct crops is included in Annex 12 to this Regulation. Fallow land and grasses or other herbaceous forage are also considered as distinct crops.

139. Landscape features shall not be included in the calculation of the proportion of distinct crops in the area occupied by a crop.

140. The eco-scheme support for agricultural practices beneficial for the environment and the climate shall not be granted to a farmer applying for the eco-scheme support for agroecology practices in an organic holding in accordance with Sub-chapter 12.7 of this Regulation.

**12.3. Eco-scheme Support for an Ecological Focus Area**

141. The eco-scheme support for an ecological focus area shall be granted for one area of arable land where the following crops are grown during the vegetation period of the current year:

141.1. nectar plants which are sown in pure stand or mixture for the collection of nectar, i.e. phacelia, Jacob’s ladder, lavender, mallow, thistle, hyssop, motherwort, borage, sage, lemon balm, comfrey, coriander, wild marjoram, and such cultivated nectar plants as glandular globe-thistle, tansy, dragonhead, melissa, viper’s bugloss, grass pea, catnip, cornflower. They are mowed and harvested or chopped after flowering;

141.2. nitrogen-fixing crops, i.e. lucerne, birdsfoot trefoil, clover, crimson clover, vetches, sweet clover, goat’s rue, lupine (narrow-leaved, yellow, white), sainfoin, sown in pure stand, mutual mixture, or mixture with grasses sown in arable land if more than 50 per cent among them are nitrogen-fixing crops or cereals sown in mixture with vetches where more than 50 per cent is formed by vetches. If legumes are sown in mixture with grasses, a farmer shall, upon request of the Rural Support Service, submit a certification of the quantity of seed used. If the relevant information has not been submitted, the Rural Support Service shall, during the on-the-spot check at the holding, determine the proportion of nitrogen-fixing crops on the basis of the number of plants or the proportion of green mass;

141.3. a mixture of at least two green manure crops in a fallow land area of green manure crops where one of the crops is lucerne, birdsfoot trefoil, clover, vetches, sweet clover, goat’s rue, lupine (narrow-leaved, yellow, white), sainfoin, field beans, or peas. The mixture of green manure crops shall contain at least five minor crops per square metre. These areas shall not be used for grazing, fodder production, or harvesting. The fallow land area of green manure crops shall not exceed 10 per cent of the area of arable land of the holding;

141.4. catch crops consisting of at least two catch crops sown in mixture, for example, spring rape, Italian ryegrass, white mustard, oil radish, oats, phacelia, buckwheat, vetches, rye, field beans, peas, or fodder radish. Catch crops shall be sown after the main crop has been harvested but not later than by 1 September of the current year, the sowing field shall be retained and shall not be used for grazing, fodder production, or harvesting until at least 31 October of the current year. The main crop declared in the relevant field in the geo-spatial application for the current year and the following year is a plant of distinct species. There shall be at least five minor crops per square metre of the mixture of catch crops;

141.5. an area undersown with grassland, i.e. the land occupied by grains or leguminous plants sown in pure stand or mutual mixture at least until 31 October of the current year:

141.5.1. grasses, i.e. Italian ryegrass, Westerwold ryegrass, perennial ryegrass, hybrid ryegrass, festulolium, timothy grass, cocksfoot, meadow fescue, tall fescue, red fescue, sheep’s fescue, hard fescue, smooth brome, soft brome, meadow foxtail, smooth-stalk meadowgrass, swamp meadowgrass, rough-stalked meadowgrass, brown top, redtop, or common bent grass;

141.5.2. legumes, including lucerne, birdsfoot trefoil, clover, crimson clover, vetches, sweet clover, or sainfoin.

[*19 September 2023*]

142. The crops and crop codes thereof eligible for the eco-scheme support for an ecological focus area are specified in Annex 1 to this Regulation.

143. It is prohibited to use chemical plant protection products in the areas referred to in Paragraph 141 of this Regulation:

143.1. on nitrogen-fixing crops and also when such crops are sown in mixture with grasses in arable land where nitrogen-fixing crops constitute more than 50 per cent or cereals sown in mixture with vetches constituting more than 50 per cent of vetches, and on nectar plants throughout the calendar year;

143.2. in fallow land area of green manure crops until green manure is incorporated or applied before direct sowing or strip tillage;

143.3. on catch crops during the cultivation thereof;

143.4. in an area undersown with grassland from the harvest time of the cover crop until the end of the calendar year.

[*13 July 2023*]

144. Once in the period from 2023 to 2027, support may be granted for the optimisation of soil quality and reaction (basic liming) for a specific field approved for support if it is carried out during pre-sowing processing and after the optimisation of soil quality and reaction the crops referred to in Paragraph 141 of this Regulation and leguminous plants are grown in the relevant field in compliance with the following conditions:

144.1. the soil reaction (pH) is below 5.5 in sandy soils, below 5.8 in sandy loam soils, below 6.3 in loamy soils, and below 6.5 in loam;

144.2. the rate of calcium carbonate (CaCO3) applied (t/ha) in the current year or in the previous year before sowing of winter crops is not less than the rate recommended in accordance with the data of agrochemical research of soil or data provided by agrochemical service providers. If the rate specified in the abovementioned documents or in the Agricultural Land Management System of the State Information System for Monitoring of Agricultural Plants maintained by the State Plant Protection Service (hereinafter – the AL Management System) is above 6 t/ha CaCO3, the rate of CaCO3 used during pre-sowing processing in one time is at least 6 t/ha;

144.3. information on the soil reaction (pH) shall be indicated in the AL Management System in respect of a field where the optimisation of soil quality and reaction (basic liming) is planned;

144.4. the soil reaction (pH) data are based on agrochemical research of soil, data provided by agrochemical service providers, or analyses of soil samples dating back not more than five years and carried out in a soil laboratory accredited in the European Union, if possible, ensuring that the results of each sample are linked to the Global Positioning System (hereinafter – the GPS) coordinates;

144.5. such soil optimisation material has been used for the optimisation of soil quality and reaction that at the moment of purchase thereof was included in the list of fertilizers and substrates of the State Plant Protection Service.

[*19 September 2023 / The new wording of the Paragraph shall come into force on 1 January 2024. See Paragraph 2 of Amendments*]

145. The support referred to in Paragraph 144 of this Regulation shall be granted if the soil quality and reaction have been optimised after 1 January 2023 and the data of agrochemical research of soil or data provided by agrochemical service providers, or the results of analyses of soil samples, cover at least 95 per cent of the approved field.

146. After using the soil optimisation material, a farmer shall provide the following information in the AL Management System by 22 May of the current year or within 30 calendar days:

146.1. the purchased material (name, quantity);

146.2. the date of incorporation and the dose in physical units of the used material;

146.3. the field number and the area (ha) where the material has been incorporated;

146.4. the registration number and name of the service provider if a service is used.

147. While spreading the optimisation material and after spreading the material, before it is incorporated into the soil, a farmer shall, using the mobile application of the Rural Support Service, take geotagged photos, containing a time and location stamp, and automatically send them in order to prove the optimisation of soil quality and reaction.

148. The State Plant Protection Service shall carry out on-the-spot checks at the holding to verify compliance with the prohibition on the use of chemical plant protection products and the use of the soil quality and reaction optimisation material.

**12.4. Eco-scheme Support for Conservation Agricultural Practices**

149. The eco-scheme support for conservation agricultural practices shall be granted for the area of arable land where cereals, oil plants, fibre plants, nectar plants, leguminous plants sown in pure stand or mixture with grains, legumes sown in pure stand or mixture with grasses where legumes constitute more than 50 per cent in the first year of creating the sowing field are grown in the current year and if they are sown using any of the following pre-sowing processing methods of soil:

149.1. minimum tillage, i.e. low tillage of the topsoil to a depth of not more than 15 centimetres using a cultivator, disk, or rotary tiller;

149.2. strip tillage where a strip of soil up to five centimetres wide is tilled for sowing seed, leaving a strip of at least 10 centimetres wide between rows where the soil is not mechanically processed and plant residues or stubble are retained;

149.3. direct sowing where the soil is not tilled or ploughed in the current year after the previous crop has been harvested, but sown directly into the stubble.

[*19 September 2023 / The new wording of the Paragraph shall come into force on 1 January 2024. See Paragraph 2 of Amendments*]

150. The crops and crop codes thereof eligible for the eco-scheme support for conservation agricultural practices are specified in Annex 1 to this Regulation.

151. Pre-sowing processing is tillage from the harvest time of the previous crop until sowing of the crop declared in the current year. If fallow land or grassland has been declared in the previous year, the period of pre-sowing processing shall be deemed to be from 15 July of the previous year until sowing of the crop declared in the current year.

152. A farmer shall indicate in the Electronic Application System of the Rural Support Service the type of processing used for each field.

153. A farmer shall use the mobile application of the Rural Support Service to take geotagged photos, containing a time and location stamp, and automatically send them in order to prove the minimum tillage of soil.

154. Herbicides shall be applied to crops in the area applied for the eco-scheme support for conservation agricultural practices in accordance with the label and not more than twice in the year of submitting the application.

155. A farmer shall, by 22 May, 30 June, 31 August, and 5 November of the current year, submit in the AL Management System up-to-date information on the use of herbicides taken place until 17 May, 25 June, 26 August, and 31 October respectively, indicating, for example, the name and quantity of the purchased and used herbicide, the dose (kg/ha), information on crop growth stage, the date of spraying, and the covered area.

156. The State Plant Protection Service shall carry out on-the-spot checks at the holding to verify the use of herbicides.

**12.5. Eco-scheme Support for Agricultural Practices that Reduce the Emissions of Nitrogen and Ammonia and the Pollution**

157. The eco-scheme support for agricultural practices that reduce the emissions of nitrogen and ammonia and the pollution shall be granted for the area of agricultural land for which the data of agrochemical research of soil or data provided by agrochemical service providers, or the results of analyses of soil samples, are available and where any of the following methods are used in the period from harvesting the precrop or incorporation in soil until harvesting the crop applied for support:

157.1. direct spreading and incorporation of liquid organic fertilizer (slurry, manure, digestate) by means of a trailing hose or injection method, incorporating at least 10 tonnes of organic fertilizer per hectare;

157.2. high-precision spreading of mineral fertilizers;

157.3. high-precision spraying of plant protection products.

158. The data of agrochemical research of soil or data provided by agrochemical service providers, or the results of analyses of soil samples, shall be deemed valid if dating back not more than five years and the analyses have been carried out in a soil laboratory accredited in the European Union. If the analyses have not been carried out at the State Plant Protection Service, the data provided by agrochemical service providers, or the results of analyses of soil samples and copies of the test reports, shall be submitted in the AL Management System by 22 May of the current year. For the purpose of Paragraph 157 of this Regulation, an area of agricultural land shall be eligible if the data of agrochemical research of soil or data provided by agrochemical service providers, or the results of analyses of soil samples, cover at least 95 per cent of the eligible area of agricultural land.

159. The following conditions shall be complied with when using the high-precision mineral fertilizer spreading method:

159.1. spreading is carried out by a mineral fertilizer spreader or sprayer with automatic coverage control, including section control and constant or variable rate control in order to ensure that fertilization zones do not overlap;

159.2. spreading is carried out by a tractor or machinery that is equipped with a control terminal with the GPS receiver and also section control and installed dose control functions for precise application of fertilizers.

160. The following conditions shall be complied with when using high-precision spraying of plant protection products:

160.1. spraying is carried out by a certified plant protection product application equipment with automatic coverage control, including section control and constant or variable rate control in order to ensure that covered zones do not overlap;

160.2. spraying is carried out by a tractor or machinery that is equipped with a control terminal with the GPS receiver and also section control and installed dose control functions for precise use of plant protection products.

161. The eco-scheme support for the use of the methods referred to in Sub-paragraphs 157.1 and 157.2 of this Regulation shall be granted if the following conditions are complied with:

161.1. a fertilization plan has been developed in the AL Management System by 22 May of the current year and information, if such is available, has been entered on crop yields in the previous three years according to the quantity for which a farmer can provide evidence, for example, on disposal or transfer (information shall be entered only once when applying the field for the first time), on precrops grown in the fields, on straw harrowing, on organic and mineral fertilizer storage at the holding, purchased quantities and use in physical weight units, on net amounts, and on the results of the mineral nitrogen analyses in the spring of the relevant year;

161.2. the application of fertilizers, both basic fertilizers and additional fertilizers, at the holding is carried out in accordance with a fertilization plan, ensuring that the amount of nitrogen applied does not exceed the nitrogen (N) requirement calculated for the holding in the fertilization plan;

161.3. by 22 May, 30 June, 31 August, and 5 November of the current year, a farmer submits up-to-date information in the AL Management System on actions with liquid organic fertilizers and mineral fertilizers carried out by 17 May, 25 June, 26 August, and 31 October respectively (for example, on purchased, sold, used, and storage quantities, the date of application and dose of fertilizers, on the technological equipment for liquid organic fertilizer or high-precision mineral fertilizer spreading, on rented machinery or service provider if spreading is not carried out by the farmer himself or herself) and also uploads the GPS data on at least one high-precision mineral fertilizer spreading carried out in each field. Information shall be provided on the physical and net amounts of each type of fertilizer, i.e. nitrogen (N), phosphorus (P2O5), potassium (K2O).

162. A fertilization plan shall be developed in the AL Management System in accordance with the methodology specified in Annex 18 to this Regulation.

163. The eco-scheme support for the use of the method of high-precision spraying of plant protection products referred to in Sub-paragraph 157.3 of this Regulation shall be granted if a farmer:

163.1. uses the plant protection product in accordance with the conditions specified on the labelling;

163.2. plans the use of plant protection products and provides grounds for it by one of the following cases:

163.2.1. the occurrence of harmful organisms which the farmer detects during field monitoring and regular inspections;

163.2.2. information on the occurrence of a harmful organism and forecast on the development thereof is published in the common early warning system on the website of the State Plant Protection Service;

163.2.3. the thresholds in respect of the harm of pests and diseases published on the website of the State Plant Protection Service are taken into account;

163.2.4. weather forecasts indicate the occurrence of adverse weather conditions which may favour the development or spread of harmful organisms;

163.2.5. a warning on possible disease developments has been published in the support system for the decisions on control of arable crop diseases on the website of the State Plant Protection Service;

163.3. by 22 May, 30 June, 31 August, and 5 November of the current year, submits information in the AL Management System on actions carried out by 17 May, 25 June, 26 August, and 31 October respectively (for example, on purchased, used, and storage quantities of plant protection products, indicating the name and dose of plant protection products, information on the development stage of the crop, grounds for the use of plant protection products, the date of spraying, the area covered, technological equipment used, information on rented machinery or service provider if spraying is not carried out by the farmer himself or herself) and also uploads the GPS data on at least one high-precision use (spraying) of plant protection products carried out in each field.

164. If, due to exceptional circumstances, it is necessary to resow another crop in the area that is applied for support, a new fertilization plan shall be prepared for the relevant field within 15 days after resowing of the crop and adjustments shall be made to the amount of nitrogen (N) necessary for the holding calculated in the fertilization plan referred to in Sub-paragraph 161.2 of this Regulation.

**12.6. Eco-scheme Support for Promoting the Maintenance of Grassland**

165. When applying for the eco-scheme support for promoting the maintenance of grassland, a farmer shall:

165.1. undertake commitment for two consecutive years not to plough, par, and loosen the soil of the area (field) of grassland applied for this support;

165.2. undertake the commitment to submit in due time the geo-spatial application for the relevant area.

166. The commitments referred to in Paragraph 165 of this Regulation may be undertaken by the farmer in 2027 for one year.

167. The eco-scheme support for promoting the maintenance of grassland shall be granted:

167.1. for the area of permanent grassland and grassland sown in arable land where during the grazing season in the period from 15 May to 15 September in the current year an average livestock density of at least 0.4 conditional livestock units have been ensured in the herd or 0.3 conditional livestock units have been ensured per one approved hectare of permanent grassland or grassland sown in arable land if a farmer receives the complementary income support for young farmers or if the average livestock density is ensured by animals of the ovine, caprine, or cervid species. The average livestock density shall be calculated in accordance with Annex 5 to this Regulation;

167.2. for the area occupied by grasses and used for obtaining seed if it has been applied in the current year, it has been inspected by the State Plant Protection Service, and it has been recognised that the field conforms to the seed growing requirements;

167.3. if the commitments referred to in Paragraph 165 of this Regulation are fulfilled.

[*19 September 2023 / The new wording of Sub-paragraph 167.1 shall come into force on 1 January 2024. See Paragraph 2 of Amendments*]

168. If, in the second year, a farmer terminates the commitments referred to in Paragraph 165 of this Regulation, he or she shall reimburse the support referred to in Sub-paragraph 2.9 of this Regulation received in the previous year for the part of the area in respect of which the commitments have been terminated.

169. During the commitment period, the location of the area (field) applied for the eco-scheme support for promoting the maintenance of grassland may not be changed.

170. If, during the commitment period, the area covered by the commitments does not differ by more than 10 per cent from year to year, but does not exceed 0.3 hectares of the area covered by the commitments approved in the first year of commitments, it shall be considered that the area covered by the commitments has remained unchanged.

171. If the area covered by the commitments in the current year has been increased compared to the year when the commitments were undertaken by the applicant, the farmer shall declare the new area (field) separately and start a new commitment period in respect of it.

172. A farmer may transfer the entire holding, agricultural land or part thereof to another person during the commitment period. The relevant person shall take over the latter along with the relevant commitments and inform the Rural Support Service thereof within a month after takeover. If the successor of the commitments terminates the commitments referred to in Paragraph 165 of this Regulation, the person who transfers the commitments shall reimburse the support referred to in Sub-paragraph 2.9 of this Regulation granted in the previous year for the part of the area in respect of which the commitments have been terminated.

173. The crops and crop codes thereof eligible for the eco-scheme support for promoting the maintenance of grassland are specified in Annex 1 to this Regulation.

174. The eco-scheme support for promoting the maintenance of grassland shall not be granted for environmentally sensitive permanent grassland that is subject to the application of the GAEC standard 9 specified in Sub-chapter 6.9 of this Regulation.

**12.7. Eco-scheme Support for Agroecology Practices in Organic Holdings**

175. The eco-scheme support for agroecology practices in organic holdings may be granted to a farmer if the entire area of agricultural land at the holding is included in the control system for organic farming in accordance with Article 34(1) of Regulation 2018/848.

176. The eco-scheme support for agroecology practices in organic holdings shall be granted for arable land where:

176.1 crop diversification is ensured:

176.1.1. in one to ten hectares, with the main crop area not exceeding 75 per cent of the arable land, unless the main crop is grassland sown in arable land, fallow land, or legumes (excluding field beans, peas, soya, and kidney beans);

176.1.2. by growing at least three distinct crops in the area from 10.01 to 30 hectares and the area of the main crop does not exceed 65 per cent, whereas the area of two main crops does not exceed 90 per cent of arable land, but:

176.1.2.1. the requirement for crop diversification shall be deemed to be fulfilled if at least 80 per cent of the arable land is used for growing grassland sown in arable land, fallow land, or legumes (excluding field beans, peas, soya, and kidney beans) or is subject to a combination of the abovementioned types of use at the same time;

176.1.2.2. the requirement to ensure the proportion of the main crop shall be deemed to be fulfilled if the main crop is grassland sown in arable land, fallow land, or legumes (excluding field beans, peas, soya, and kidney beans) and the threshold proportion of 65 per cent is exceeded;

176.1.3. by growing at least four distinct crops in the area of more than 30 hectares, not exceeding 65 per cent of the area of the main crop, 90 per cent of the area of two main crops, and 99 per cent of the arable land of the area of the first three main crops, but:

176.1.3.1. the requirement for crop diversification shall be deemed to be fulfilled if at least 80 per cent of the arable land is used for growing grassland sown in arable land, fallow land, or legumes (excluding field beans, peas, soya, and kidney beans) or is subject to a combination of the abovementioned types of use at the same time;

176.1.3.2. the requirement to ensure the proportion of the main crop shall be deemed to be fulfilled if the main crop is grassland sown in arable land, fallow land, or legumes (excluding field beans, peas, soya, and kidney beans) and the threshold proportion of 65 per cent is exceeded;

176.2. the soil cover in the period from 15 November of the previous year to 15 February of the current year is preserved:

176.2.1. in nitrate vulnerable zones (Annex 9), at least 75 per cent of the area of arable land;

176.2.2. in Vidzeme and Latgale (Annex 10), at least 65 per cent of the area of arable land;

176.2.3. in the rest of the territory (Annex 11), at least 70 per cent of the area of arable land.

177. The eco-scheme support for agroecology practices in organic holdings shall be granted for the area of permanent crops, excluding the area of short rotation coppice, where the soil cover in the period from 15 November of the previous year to 15 February of the current year has been ensured in all interlinear spaces of permanent crops applied for the support.

178. The eco-scheme support for agroecology practices in organic holdings shall be granted for the area of permanent grassland and grassland sown in arable land where during the grazing season in the period from 15 May to 15 September in the current year an average livestock density of at least 0.4 conditional livestock units have been ensured in the herd or 0.3 conditional livestock units have been ensured per one hectare of permanent grassland and grassland sown in arable land if a farmer receives the complementary income support for young farmers or if the average livestock density is ensured by animals of the ovine, caprine, or cervid species. Livestock density shall be calculated in accordance with Annex 5 to this Regulation. The density requirement shall not apply to grassland habitats of European Union importance, including bird habitats in permanent grassland, and permanent grassland used for the collection of wild medicinal plants (up to 20 hectares).

[*19 September 2023 / The new wording of the Paragraph shall come into force on 1 January 2024. See Paragraph 2 of Amendments*]

179. The crops and crop codes thereof eligible for the eco-scheme support for agroecology practices in organic holdings are specified in Annex 1 to this Regulation.

180. When determining the area of arable land subject to the application of the requirements referred to in Paragraph 176.2 of this Regulation, the area of vegetables, potatoes, and beetroot harvested after 1 September and ploughed or cultivated after harvesting and left without the soil cover shall be excluded therefrom.

181. If arable land in the ownership or possession of a farmer is located in the territories referred to in Sub-paragraph 176.2 of this Regulation, each of which is subject to different requirement thresholds, the requirement threshold determined for the territory shall apply to that part of the arable land of the farmer located in the relevant territory. If the highest soil cover threshold determined for any territory where the areas of arable land are located at the holding is in general ensured, the relevant requirement shall be deemed to be fulfilled insofar as this does not affect the fulfilment of the requirement referred to in Sub-paragraph 2.2 of Annex 8 to this Regulation.

[*13 July 2023*]

182. A crop is a culture of any of the different genera defined in the botanical classification of crops or a distinct crop from crops belonging to the family of crucifers (Brassicaceae), the nightshade family (Solanaceae), the gourd family (Cucurbitaceae), the legume family (Leguminosae), and the goosefoot family (*Chenopodiaceae*). Winter crop and spring crop shall be considered to be distinct crops even if they belong to the same genus. The list of distinct crops is included in Annex 12 to this Regulation. Fallow and grasses or other herbaceous forage are considered as distinct crops.

183. When declaring crops under the title “Other crops sown in pure stand in arable land” or “Various crops in a small area of arable land or several crops sown in a continuous field if each crop in the respective field occupies less than 0.1 ha or areas used for flower cultivation”, a farmer shall, upon request of the Rural Support Service, submit an additional declaration, specifying information on each crop separately.

184. Landscape features shall not be included in the calculation of the proportion of distinct crops in the area occupied by a crop.

185. The eco-scheme support for agroecology practices in organic holdings shall not be granted to a farmer applying for the eco-scheme support for agricultural practices beneficial for the environment and the climate in accordance with Sub-chapter 12.2 of this Regulation.

**13. Coupled Income Support**

**13.1. General Conditions for Receiving the Coupled Income Support**

186. An active farmer may receive the coupled income support.

187. The indicative amount of the coupled income support, the planned unit amount, the minimum and maximum planned unit amount are specified in Annex 16 to this Regulation.

188. The coupled income support shall not be granted for the number of animals exceeding the number of eligible animals owned by a farmer and registered in the animal register of the Agricultural Data Centre on the first day of the keeping period.

**13.2. Coupled Income Support for Dairy Cows**

189. The coupled income support for dairy cows shall be granted if:

189.1. they are kept as part of the herd of the farmer for three consecutive months, starting from 15 May of the current year;

189.2. they are registered and marked, and information thereon has been provided in accordance with the procedures laid down in the laws and regulations regarding marking of farmed animals and the registration thereof;

189.3. in the last standard lactation which has been concluded in the recording year from 1 October of the previous year to 30 September of the current year, recording of cows has been carried out in accordance with the laws and regulations regarding recording of animals and the milk-yield per cow in the last standard lactation is at least 6300 kilograms, whereas 4650 kilograms per cow in an organic holding or per cow of the Latvian Brown and Blue species used for the conservation of genetic resources in agriculture. The requirement on milk-yield shall not apply to dairy cows whose first standard lactation is commenced in the recording year from 1 October of the previous year to 30 September of the current year and has continued at least until 30 September of the current year in accordance with the laws and regulations regarding recording of animals.

190. A farmer shall ensure control over milk-yield, preparation and storage of data in accordance with the laws and regulations regarding recording of dairy cows. The farmer shall create and carry out accounting on the use of milk obtained at the holding (including milk for personal consumption, animal feeding, trade, processing at the holding or which has been destroyed), using electronic means for data storage or creating an accounting journal wherein information has been arranged in chronological sequence according to the date of the use of milk, inter alia according to control date, according to milk supply date, containing information on the purchaser of milk and the amount of supplied milk, and according to the date of processing of milk if milk has been processed at the holding.

191. The information specified in Paragraph 189 of this Regulation shall be obtained by the Rural Support Service from the register of farmed animals of the Agricultural Data Centre.

192. Potentially eligible dairy cows in respect of which eligibility criteria might be fulfilled in the current year in order to receive the coupled income support but in respect of which it has been established that their identification or registration in the system for the identification and registration of animals has been incorrect shall be regarded as dairy cows in respect of which irregularities have been established in accordance with Paragraph 325 of this Regulation.

**13.3. Coupled Income Support for Bovine Animals**

193. The coupled income support for bovine animals shall be granted for the following meat breed or combined (dairy–meat) breed bovine animals or bovine animals obtained from crossing animals of this breed referred to in Annex 19 to this Regulation:

193.1. a heifer – a female bovine animal, without previous calving, that in the current year at the holding has reached the age of 16 months and has been kept there for a keeping period of six months which concludes on the day of reaching the age of 16 months;

193.2. a bull or steer that, in the current year at the holding, has reached the age of 16 months and has been kept there for a keeping period of six months which concludes on the day of reaching the age of 16 months;

193.3. a suckler cow that is not milked but is used to nurse calves and that has calved in the period of two years which ends on 15 November of the current year, and that has been kept at the holding for a period of six consecutive months, starting from 15 May of the current year.

194. The coupled income support for bovine animals shall be granted for a bovine animal which has been properly registered and marked, and information thereon has been provided in accordance with the procedures laid down in the laws and regulations regarding marking of farmed animals and the registration thereof.

195. Potentially eligible bovine animals in respect of which eligibility criteria might be fulfilled in the current year in order to receive the coupled income support but in respect of which it has been established that their identification or registration in the system for the identification and registration of animals has been incorrect shall be regarded as bovine animals in respect of which irregularities have been established in accordance with Paragraph 325 of this Regulation.

[*13 July 2023*]

**13.4. Coupled Income Support for Sheep**

196. The coupled income support for sheep may be received by a farmer if the herd contains at least three eligible ewes within a period from 1 October of the previous year until 30 September of the current year.

197. The coupled income support for sheep shall be granted if:

197.1. they lambed in the period from 1 October of the previous year until 30 September of the current year;

197.2. they belong to meat breed or combined (wool–meat) breed (Annex 20) or they have been obtained by crossing any of the abovementioned breeds;

197.3. they are registered and marked, and information thereon has been provided in accordance with the procedures laid down in the laws and regulations regarding marking of farmed animals and the registration thereof;

197.4. they are kept as part of the herd of the farmer for three consecutive months, starting from 1 March of the current year.

198. Potentially eligible sheep in respect of which eligibility criteria might be fulfilled in the current year in order to receive the coupled income support but in respect of which it has been established that their identification or registration in the system for the identification and registration of animals has been incorrect shall be regarded as sheep in respect of which irregularities have been established in accordance with Paragraph 325 of this Regulation.

**13.5. Coupled Income Support for Goats**

199. The coupled income support for goats may be received by a farmer if the herd contains at least three eligible mother goats in the time period from 1 October of the previous year until 30 September of the current year.

200. The coupled income support for goats shall be granted if:

200.1. they lambed in the period from 1 October of the previous year until 30 September of the current year;

200.2. they are kept as part of the herd of the farmer for three consecutive months, starting from 15 May of the current year;

200.3. they are registered and marked, and information thereon has been provided in accordance with the procedures laid down in the laws and regulations regarding marking of farmed animals and the registration thereof.

201. Potentially eligible goats in respect of which eligibility criteria might be fulfilled in the current year in order to receive the coupled income support but in respect of which it has been established that their identification or registration in the system for the identification and registration of animals has been incorrect shall be regarded as goats in respect of which irregularities have been established in accordance with Paragraph 325 of this Regulation.

**13.6. Coupled Income Support for Vegetables and for Fruits and Berries**

202. A farmer may receive the coupled income support for vegetables if:

202.1. tomatoes, onions, shallots, chives, spring onions, Welsh onions, garlic, leek, white cabbage, cauliflower, other cabbage (except fodder kale), kohlrabi, carrots, turnip, beets, mangold (Beta vulgaris), celery, radish, black radish, parsley, parsnip, cucumber, gherkin, pumpkin, courgette, marrow, Pattypan squash, figleaf gourd, Cucurbita maxima, Cucurbita moschata, sorrel (for use in the food), rhubarb, spinach, horseradish, dill, lettuce, Jerusalem artichoke, sweet pepper, aubergine, or asparagus are cultivated in the respective area;

202.2. the total eligible area of either one or several fields occupied by the vegetables referred to in Sub-paragraph 202.1 of this Regulation is not smaller than one hectare and it is eligible for receiving the basic income support for sustainability;

202.3. for an area exceeding three hectares, an accounting system has been introduced which provides the following information on the fields of each crop in the current year:

202.3.1. name or number of the field and area;

202.3.2. species and variety of the cultivated crop;

202.3.3. agrotechnical measures and the date of performing them;

202.3.4. mechanical, biological, agrotechnical, or chemical plant protection measures used and also the name of the plant protection product used, dose, area treated, date of treatment, and grounds for treatment;

202.3.5. date of harvest and the amount of the harvest obtained.

203. The coupled income support for fruits and berries may be received if:

203.1. grapes, apple trees, pear trees, Japanese quince, sea buckthorn, sweet and sour cherries, plums, rowan trees, strawberries, high bush blueberries, cranberries, black currant, red and white currant, gooseberries, chokeberries, raspberries, blackberries, guelder rose berries, and elderberries, melons, or watermelons are cultivated in the respective area;

203.2. the total eligible area of either one or several fields occupied by the fruit and berry plantations referred to in Sub-paragraph 203.1 of this Regulation is not smaller than one hectare and it has been applied for the basic income support for sustainability;

203.3. for an area exceeding three hectares, an accounting system has been introduced which provides the following information on the field of each crop in the current year:

203.3.1. name or number of the field and area;

203.3.2. species and variety of the cultivated crop;

203.3.3. agrotechnical measures and the date of performing them;

203.3.4. mechanical, biological, agrotechnical, or chemical plant protection measures used and also the name of the plant protection product used, dose, area treated, date of treatment, and grounds for treatment;

203.3.5. date of harvest and the amount of the harvest obtained.

**13.7. Coupled Income Support for Starch Potatoes**

204. The coupled income support for starch potatoes may be received by a farmer who has concluded a potato cultivation contract with the starch producer in respect of a specific area of starch potato plantation and the supply of a certain amount of potatoes in the current year.

205. A farmer may receive the coupled income support for starch potatoes if:

205.1. the total eligible area of either one or several fields occupied by starch potatoes is not smaller than one hectare and it is eligible for receiving the basic income support for sustainability;

205.2. at least 3.5 tonnes of potato starch have been obtained from starch potatoes harvested from one hectare and supplied to the starch producer.

206. The maximum number of hectares for which a farmer is entitled to receive support shall not exceed the number of hectares occupied by starch potatoes specified in the contract referred to in Paragraph 204 of this Regulation and the number which is determined by dividing the amount of potato starch obtained from potatoes supplied to potato starch producer in the current year by 3.5.

207. The starch producer shall, by 1 December of the current year, submit a copy of the contract referred to in Paragraph 204 of this Regulation to the Rural Support Service.

208. The amount of potato starch in tonnes referred to in Paragraph 206 of this Regulation shall be determined by the Rural Support Service on the basis of net weight of the supplied potato cargo and underwater weight determined for potatoes which has been announced in accordance with Paragraph 210 of this Regulation. The amount of potato starch in tonnes per each supplied cargo shall be calculated by dividing the net weight of potatoes (kilograms) with the amount of potatoes corresponding to the underwater weight specified in Annex 21 to this Regulation which is necessary to obtain one tonne of potato starch.

209. Net weight of potatoes, required for the calculation of the amount of potato starch, shall be determined by the starch producer at the specified delivery time and place as follows:

209.1. gross weight of potatoes for each cargo shall be determined during delivery time by comparing the weight of a loaded and empty vehicle;

209.2. net weight of potatoes shall be determined by taking samples during acceptance of potatoes. Prior to weighing an empty vehicle, the remains of soil shall be removed from the vehicle. In order to determine the weight, the weight of the sample shall be at least 20 kilograms. Tubers shall be washed, foreign particles shall be removed and weighing shall be repeated. The registered weight shall be reduced by two per cent, taking into account the amount of water absorbed while washing tubers. The obtained overall reduction shall be applied to 1000 kilograms of potatoes.

210. The starch producer shall, by 1 December of the current year, submit at least the following information to the Rural Support Service for each delivered cargo of potatoes:

210.1. the delivery date;

210.2. the number of the supporting document;

210.3. the number of the cultivation contract;

210.4. the given name and surname or the trading name and address of the potato cultivator;

210.5. the weight of the vehicle after arrival at the delivery place specified by the starch producer;

210.6. the weight of the vehicle after unloading and removal of the remains of soil;

210.7. the gross weight of the delivered cargo;

210.8. the reduction of gross weight of the delivered cargo in per cent, taking into account the weight of foreign particles and absorbed water at the moment of washing the potatoes;

210.9. the reduction of gross weight of the delivered cargo due to the weight of foreign particles;

210.10. the overall net weight of potatoes of the delivered cargo;

210.11. the underwater weight of 5050 grams of potatoes.

211. The starch producer shall inform the Rural Support Service thereof within five working days prior to the season of starch potato acceptance and shall ensure access to the acceptance process and accounting information.

212. In order for the Rural Support Service to be able to ascertain the amount of starch potatoes delivered to the starch producer, a farmer shall, upon request, submit evidence of the delivery of starch potatoes to the starch producer and provide the Rural Support Service with access to the accounting information of the holding.

**13.8. Coupled Income Support for Certified Seed Potatoes**

213. The coupled income support for certified seed potatoes may be received if:

213.1. prebase, base, or certified category first generation seed potatoes are sown in the relevant area;

213.2. the requirements for seed potato growing are fulfilled in accordance with the laws and regulations regarding seed potato growing, including at least 10.3 tonnes or, in respect of the areas included in the control system for organic farming, at least 8.0 tonnes of prebase, basic, or certified category seed have been obtained on average at the holding per hectare applied for field inspection by 15 May of the following year;

213.3. the total eligible area of either one or several fields occupied by seed potatoes is not smaller than one hectare and it is eligible for receiving the basic income support for sustainability.

214. A farmer shall, when applying the area of seed potatoes for field inspection with the State Plant Protection Service, specify the field number and the number of field block in the seed growing field inspection application in conformity with the geo-spatial application submitted to the Rural Support Service in accordance with Paragraph 241 of this Regulation.

215. The area applied for the coupled income support for certified seed potatoes shall be an area that has been applied in the geo-spatial application for the relevant support and that has been applied for seed potato field inspection with the State Plant Protection Service.

216. The State Plant Protection Service shall, by 15 May of the following year, submit to the Rural Support Service information on the quantity of seed potatoes produced by the farmer in the current year and certified by 15 May of the following year.

217. The area of seed potatoes which does not meet the requirements laid down in the laws and regulations regarding seed potato growing shall be regarded as such area of seed potatoes in respect of which the overdeclaration referred to in Paragraph 315 of this Regulation has been established and is subject to the application of the reduction of support, unless the non-compliance has occurred due to force majeure or exceptional circumstances, in particular, if the latter is caused by a disease, pests, and heavy weather. After establishing the occurrence of force majeure or exceptional circumstances, a farmer shall take photographs to prove this and shall, without delay, inform the State Plant Protection Service.

**13.9. Coupled Income Support for Certified Cereal Seeds**

218. The coupled income support for certified cereal seeds may be received if:

218.1. wheat (*Triticum aestivum L., Triticum spelta L.*), rye (*Secale cereale*L.), triticale (*Triticosecale Wittm*), barley (*Hordeum vulgare*L.), oats (*Avena sativa L., Avena byzantina K. Koch, Avena nuda*L.), and buckwheat (*Fagopyrum esculentum Moench*) are cultivated in the respective area;

218.2. the requirements for cereal seed growing are fulfilled in accordance with the laws and regulations regarding cereal seed growing, including the quantity of PB, B, and C category seeds of the relevant species specified in Annex 22 to this Regulation has been obtained by 15 May of the following year on average at the holding per hectare applied for field inspection;

218.3. the total eligible area of fields occupied by cereal seeds is not smaller than one hectare and it is eligible for receiving the basic income support for sustainability;

218.4. the relevant area has not been applied for another coupled income support in respect of areas.

219. A farmer shall, when applying the area of cereal seeds for field inspection with the State Plant Protection Service, specify the field number and the number of field block in the seed growing field inspection application in conformity with the geo-spatial application submitted to the Rural Support Service.

220. The area applied for the coupled income support for certified cereal seeds shall be an area that has been applied in the geo-spatial application for the relevant support and that has been applied for cereal seed growing field inspection with the State Plant Protection Service.

221. The State Plant Protection Service shall, by 15 May of the following year, submit to the Rural Support Service information on the quantity of the relevant species and variety seed produced by the farmer in the current year and certified by 15 May of the following year.

222. If the seed produced in the current year has been certified in another European Union Member State, a farmer shall, by 15 April of the following year, submit to the Rural Support Service the document on the quantity of cereal seed produced in the current year and certified by 15 April of the following year which has been issued by the institution responsible for the certification of seeds in the relevant European Union Member State.

223. The area for growing cereal seed which does not meet the requirements laid down in the laws and regulations regarding cereal seed growing shall be regarded as such area in respect of which the overdeclaration referred to in Paragraph 315 of this Regulation has been established and shall be subject to the application of the reduction of support, unless the non-compliance has occurred due to force majeure or exceptional circumstances, in particular, if the latter is caused by a disease, pests, and heavy weather. After establishing the occurrence of force majeure or exceptional circumstances, a farmer shall take photographs to prove this and shall, without delay, inform the State Plant Protection Service.

**13.10. Coupled Income Support for Certified Seed of Grasses and Fodder Crops**

224. The coupled income support for certified seed of grasses and fodder crops may be received if:

224.1. timothy grass, meadow fescue, festulolium, Italian ryegrass, red fescue, perennial ryegrass, tall fescue, smooth-stalk meadowgrass, cocksfoot, hybrid ryegrass, red clover, white clover, goat’s rue, lucerne, alsike clover, phacelia, birdsfoot trefoil, peas, vetches, field beans, lupine (sweet or yellow, white, or narrow-leaved), or sainfoin are cultivated in the respective area;

224.2. the requirements for grasses and fodder crops growing are fulfilled in accordance with the laws and regulations regarding fodder crop seed growing, including the quantity of PB, B, and C category seeds of the relevant species specified in Annex 22 to this Regulation has been obtained at least on average at the holding per hectare applied for field inspection by 15 May of the following year;

224.3. the total eligible area of fields occupied by grasses and fodder crops is not smaller than one hectare and it is eligible for receiving the basic income support for sustainability;

224.4. the relevant area has not been applied for another coupled income support in respect of areas.

225. A farmer shall, when applying the area of grasses and fodder crops for field inspection with the State Plant Protection Service, specify the field number and the number of field block in the seed growing field inspection application in conformity with the geo-spatial application submitted to the Rural Support Service in accordance with Paragraph 241 of this Regulation.

226. The area applied for the coupled income support for certified seed of grasses and fodder crops shall be an area that has been applied in the geo-spatial application for the relevant support and that has been applied for grass and fodder crop field inspection with the State Plant Protection Service.

227. The State Plant Protection Service shall, by 15 May of the following year, submit to the Rural Support Service information on the quantity of the relevant species and variety seed produced by the farmer in the current year and certified by 15 May of the following year.

228. If the seed produced in the current year has been certified in another European Union Member State, a farmer shall, by 15 April of the following year, submit to the Rural Support Service the document on the quantity of the grass and fodder crop seed produced in the current year and certified by 15 April of the following year which has been issued by the institution responsible for the certification of seeds in the relevant European Union Member State.

229. The area for growing grasses and fodder crops which does not meet the requirements laid down in the laws and regulations regarding fodder crop seed growing shall be regarded as such area in respect of which the overdeclaration referred to in Paragraph 315 of this Regulation has been established and shall be subject to the application of the reduction of support, unless the non-compliance has occurred due to force majeure or exceptional circumstances, in particular, if the latter is caused by a disease, pests, and heavy weather. After establishing the occurrence of force majeure or exceptional circumstances, a farmer shall take photographs to prove this and shall, without delay, inform the State Plant Protection Service.

**13.11. Coupled Income Support for Spring Rape and Turnip Rape and Coupled Income Support for Barley**

230. A farmer may receive the coupled income support for spring rape and turnip rape if the total eligible area of fields occupied by spring rape (*Brassica napus subsp. napus f. annua*) and turnip rape (*Brassica rapa*) is not smaller than one hectare and it is eligible for receiving the basic income support for sustainability.

231. A farmer may receive the coupled income support for barley if:

231.1. the total eligible area of fields occupied by barley is not smaller than one hectare and it is eligible for receiving the basic income support for sustainability;

231.2. the relevant area has not been applied for another voluntary coupled support in respect of areas.

**13.12. Coupled Income Support for Rye Population Varieties**

232. A farmer may receive the coupled income support for rye population varieties if:

232.1. rye population varieties are sown and grown in the relevant area and they are included in the Common Catalogue of Varieties of Agricultural Plant Species on 15 March of the current year and the official label of the seed package confirms the purchase of certified seed or, if the seed has been obtained in own seed growing holding in Latvia, the seed test report issued by the State Plant Protection Service confirms that the seed lot conforms to the requirements laid down in the laws and regulations regarding growing and marketing of cereal seed specified for the relevant category or there is another proof of origin of certified seed confirming the variety and purchase of certified seed in the period of the previous four years;

232.2. the total eligible area of fields occupied by rye population varieties referred to in Sub-paragraph 232.1 of this Regulation is not smaller than one hectare and it is eligible for receiving the basic income support for sustainability;

232.3. a contract for the delivery of rye population varieties has been concluded in the current year with the bread producer or grain processor who has concluded a contract with the bread producer;

232.4. the relevant area has not been applied for another voluntary coupled support in respect of areas.

233. In addition to the geo-spatial application submitted to the Rural Support Service, a farmer who applies for the coupled income support for rye population varieties shall, by 22 May of the current year, submit the following:

233.1. a document certifying the origin of the seed as provided for in Sub-paragraph 232.1 of this Regulation if the latter is not at the disposal of the Rural Support Service;

233.2. a contract for the delivery of rye population varieties referred to in Sub-paragraph 232.3 of this Regulation. If the farmer has concluded a contract for the delivery of rye population varieties with the grain processor, this shall include a certification that the grain processor has concluded a contract with the bread producer.

234. The maximum number of hectares for which a farmer is eligible for receiving the support shall not exceed the number of hectares determined by dividing the quantity of rye population varieties in kilograms determined in accordance with the procedures laid down in Sub-paragraph 232.1 of this Regulation by 40 and the number of eligible hectares.

235. The Rural Support Service shall check the conformity of the area at the holding with the requirements referred to in Sub-paragraph 232.1 of this Regulation.

**13.13. Coupled Income Support for Protein Crops**

236. The coupled income support for protein crops may be received for such area of protein crops in the current year:

236.1. which is covered by field beans, broad beans or kidney beans, peas, soya, flax, and hemp;

236.2. which is sown in cereal mixture with peas if the proportion of the seed mass of peas, quantity of plants or green mass thereof exceeds 50 per cent;

236.3. which has not been applied for another coupled income support in respect of areas.

237. No coupled income support shall be granted for field beans if a farmer has harvested before the crop has reached the maturity stage.

238. A farmer has the right to apply for the coupled income support for protein crops for hemp area if the latter is eligible for receiving the basic income support for sustainability.

239. A farmer may receive the coupled income support for protein crops if the total eligible area of either one or several fields occupied by protein crops is not smaller than one hectare and it has been applied for the basic income support for sustainability.

240. The proportion of peas referred to in Sub-paragraph 236.2 of this Regulation shall be determined by the Rural Support Service by carrying out an on-the-spot check.

**14. Integrated Administration and Control System**

**14.1. Geo-spatial Application**

241. In accordance with Article 69(1) of Regulation 2021/2116, a farmer shall, when applying for direct payments, submit the geo-spatial application in the Electronic Application System of the Rural Support Service by 22 May of the current year. The content of the geo-spatial application has been specified in Article 6(2) and Article 8(3) of Commission Implementing Regulation (EU) 2022/1173 of 31 May 2022 laying down rules for the application of Regulation (EU) 2021/2116 of the European Parliament and of the Council with regard to the integrated administration and control system in the common agricultural policy (hereinafter – Regulation 2022/1173) and also in Annex 23 to this Regulation.

242. A farmer shall indicate in the geo-spatial application information on all agricultural parcels used at the holding, including those not applied for support, and other necessary information, including information on compliance with the laws and regulations in the field of agriculture or other laws and regulations.

243. The Rural Support Service shall provide farmers electronically with a pre-filled geo-spatial application draft containing the field block maps and also the systems referred to in Article 69(3) of Regulation 2021/2116 and Article 5 of Regulation 2022/1173. If necessary, the farmer may make amendments to a pre-filled draft of the geo-spatial application.

244. When applying for the direct payments, a farmer shall, together with the geo-spatial application, submit the field block map, indicating therein the area of agricultural parcels declared in the geo-spatial application and non-productive landscape features included in the Field Register of the Rural Support Service in the area of non-productive landscape features.

245. When applying for the direct payments, a farmer shall, together with the geo-spatial application, submit the certificate of origin (copy) of the plants of short rotation coppice species if the short rotation coppice species referred to in Paragraph 21 of this Regulation are applied for support.

246. In the geo-spatial application, a farmer shall provide information on individual land parcels according to the type of land use in accordance with Annex 1 to this Regulation, indicating the code of crop growing or sown in the relevant field by 25 June of the current year.

247. A farmer may declare such agricultural parcel for support in the current year:

247.1. which is included in a field block of the Field Register of the Rural Support Service;

247.2. whereon the application for updating field blocks or for the inclusion of a new agricultural parcel in the Field Register, if since the beginning of the current year the relevant land parcel complies with the conditions for eligible agricultural land, has been submitted in the Electronic Application System of the Rural Support Service by 1 April of the current year;

247.3. which is located outside the field block of the Field Register of the Rural Support Service and the area of which is at least 0.3 hectares or land parcels of at least 0.1 hectares adjacent to an existing field block and which, since the beginning of the current year, complies with the conditions for eligible agricultural land.

248. An agricultural parcel (field) specified in Paragraph 33 of this Regulation shall be a continuous area of agricultural land which has been applied by one farmer and which is occupied by only one crop or there is only one type of use of the land in accordance with Annex 1 to this Regulation.

249. If, in one field block, the difference between the area thereof and the total area of the land parcel applied in the geo-spatial application by one or several farmers exceeds 0.1 hectares, but not more than one per cent of the area of field blocks, the area of fields shall be reduced proportionally, unless the farmer submits evidence to the Rural Support Service by 15 September of the current year that the area of agricultural land in the ownership or possession thereof has been declared by another farmer.

250. The crop code shall be indicated for a crop or mixture of crops growing in arable land if the crop or mixture of crops is predominant by 31 August of the current year, occupying at least 75 per cent of the plants growing in the field, including naturally self-seeded plants, or if by 31 August of the current year the number of vegetable crops per square metre is not less than the number specified in Annex 2 to this Regulation and weed control agrotechnical measures have been implemented in the vegetable area at least to such an extent that the growth of crops would not be impeded and the crops would reach maturity for harvesting.

251. In order to declare in the geo-spatial application all agricultural land at the disposal of a farmer, the farmer shall submit to the Rural Support Service the application for updating field blocks for the inclusion of agricultural land in the Field Register. The content of the application has been specified in Annex 24 to this Regulation. The Rural Support Service may take an unfavourable decision in respect of the application for updating field blocks if such change applies to less than two per cent of the area of field blocks or 0.1. hectares.

252. Only such landscape features shall be declared in the geo-spatial application which, on 1 April of the current year, are included in the landscape feature layer of the Field Register of the Rural Support Service or for which the application for the inclusion thereof in the Field Register has been submitted in the Electronic Application System of the Rural Support Service by 1 April of the current year.

253. When applying for the coupled income support in respect of animal-based interventions, a farmer shall, in accordance with Article 69(2) of Regulation 2021/2116, specify in the geo-spatial application which support he or she wishes to receive and confirm his or her consent to the use of the automatic claim system.

254. When using the automatic claim system, the number of eligible animals and the number of animals in respect of which infringements of eligibility conditions have been committed shall be determined and the payment shall be calculated on the basis of the information in the Register of Farmed Animals and Domestic Animals established in accordance with Article 109(1) of Regulation 2016/429.

255. If the application for direct payments is submitted after 22 May, but not later than by 15 June, the amount which the beneficiary would be entitled to receive if he or she had applied by 22 May shall be reduced by one per cent per each working day of delay. The direct payments specified in Paragraph 2 of this Regulation may no longer be applied for after 15 June.

256. If a farmer has entered the up-to-date information in the AL Management System after the deadlines specified in Paragraphs 146 and 155, Sub-paragraphs 161.3, 163.3, and Paragraph 387 of this Regulation but not later than after 10 working days, the support to be granted shall be reduced by one per cent per each working day of delay.

257. The geo-spatial application and the supporting documents may be amended by a farmer at any time after the submission thereof to correct an obvious clerical error, provided that the farmer has acted in good faith.

258. In order to help farmers fulfil the eligibility criteria, commitments, and other obligations, the Rural Support Service shall notify them of the results of the checks by 1 October of the current year in accordance with Paragraph 268 of this Regulation. A farmer may make amendments to the geo-spatial application within 10 calendar days after receipt of the results of the cross-checks in order to include therein any necessary corrections in respect of individual land parcels according to the results of the cross-checks.

259. In respect of interventions covered by the area monitoring system or eligibility conditions for interventions, a farmer has the right to amend the information provided in the geo-spatial application in accordance with Article 7(1)(a) of Regulation 2022/1173 without increasing the area applied for support or to withdraw it in whole or in part by 30 September of the current year.

260. In respect of area-based interventions or eligibility conditions not covered by the area monitoring system, a farmer has the right to amend the information provided in the geo-spatial application in accordance with Article 7(1)(c) of Regulation 2022/1173 by 15 June of the current year.

261. In respect of the coupled income support for animal-based interventions, a farmer has the right to withdraw the application until the end of the retention period of animals provided for in the eligibility conditions or by 30 September of the current year.

262. If a farmer has been informed of the intention of the control authority to carry out an on-the-spot check and irregularities are established during such check or the authority has informed the farmer of irregularities in the geo-spatial application, the farmer is not entitled to withdraw the geo-spatial application in respect of the part for which irregularities have been established.

263. If the holding is transferred to another person, only one geo-spatial application shall be accepted in the year of transfer of the holding.

264. The geo-spatial application shall be amended or withdrawn, using the Electronic Application System of the Rural Support Service.

265. The Rural Support Service shall include the information on organic farming fields approved in the previous year in the public map of the Field Register.

**14.2. Administrative Checks and Cross-checks of the Direct Payments**

266. Administrative checks of the geo-spatial application shall be carried out by the Rural Support Service in accordance with Article 72 of Regulation 2021/2116, including automatic checks by electronic means, in order to verify the legality, accuracy, and completeness of the information provided in the geo-spatial application and to establish whether it has been submitted within the deadline and whether the documents submitted prove the right for applying for support in the relevant intervention.

267. Administrative checks shall cover the inspection of the following elements:

267.1. eligible agricultural land, active farmer eligibility, and fulfilment of the minimum criteria for receiving support;

267.2. fulfilment of the eligibility criteria, commitments, and other obligations for receiving the direct payments and also the grounds for exemption from the fulfilment of the obligations;

267.3. conformity with the requirements and standards of the conditionality laid down in this Regulation;

267.4. compliance with the conditions for the keeping of animals in respect of the coupled income support, using data from the animal register of the Agricultural Data Centre.

268. When implementing administrative checks, the Rural Support Service shall carry out cross-checks during which the area declared in the geo-spatial application shall be matched with the area registered in the identification system of agricultural parcels and the possibility of receiving support for the same area more than once shall be prevented.

269. If a cross-check reveals irregularities, the Rural Support Service or another competent control authority shall implement appropriate administrative procedures and, if necessary, carry out an on-the-spot check.

270. If the geo-spatial application is submitted for the same land parcel by two or more applicants in respect of the same support measure and if there is a spatial overlap of the declared agricultural parcels or if the total area declared exceeds the maximum eligible area and the difference is not more than 0.1 hectare, the relevant area shall be reduced proportionately, unless the applicant proves that another applicant has declared an excessively large area on his or her account or the eligible area has not become less than 0.1 hectare.

271. The Agricultural Data Centre shall carry out administrative checks on the fulfilment of the eligibility conditions for the direct payments referred to in Sub-paragraphs 2.11, 2.12, 2.13, and 2.14 of this Regulation.

272. In order to ensure the administration of the direct payments referred to in Sub-paragraphs 2.6, 2.7, and 2.8 of this Regulation, the State Plant Protection Service shall maintain the AL Management System.

273. The State Plant Protection Service shall carry out administrative checks on compliance with the eligibility conditions for the direct payments referred to in Sub-paragraphs 2.6, 2.7, and 2.8 of this Regulation, including checks on the legality, accuracy, and completeness of the information provided in the AL Management System.

**14.3. Area Monitoring System**

274. The area monitoring system is used in respect of conditions which can be verified remotely, ensuring regular and systematic observation of the agricultural activity and using Copernicus Sentinel satellite data, remote sensing methods, or other equivalent data for evaluation.

275. When applying the area monitoring system, all farmers subject to the condition to be checked are verified. Eligibility conditions for which the area monitoring system cannot be applied shall be checked on the spot.

276. The following interventions and their eligibility conditions shall be included in the area monitoring system in accordance with Article 10(9) of Regulation 2022/1173:

276.1. the basic income support for sustainability, the payment for small farmers, the complementary redistributive income support for sustainability, the complementary income support for young farmers, and the conditions for agricultural land eligible for these interventions;

276.2. the coupled income support for spring rape and turnip rape.

277. A farmer has the obligation to submit, upon request of the Rural Support Service, geotagged photos, containing a time and location stamp, for the verification of compliance with the eligibility conditions in respect of the interventions referred to in Paragraph 276 of this Regulation which are subject to the application of the area monitoring system. If the farmer has not provided the requested geotagged photos, the relevant intervention eligibility condition shall be deemed not to have been fulfilled and the support shall be subject to reduction in accordance with Article 10(5) of Regulation 2022/1173.

278. The Rural Support Service shall inform farmers via the Electronic Application System of the use of the area monitoring system, notify preliminary results at parcel level on compliance with the eligibility conditions for the relevant intervention, send warning notices, and inform of the necessity to provide evidence of compliance with the intervention conditions.

279. The results of the area monitoring system are used to calculate the support payment to be disbursed to a farmer for the relevant intervention, including the application of the reduction of support.

**14.4. On-the-spot Checks at the Holding**

280. For the purpose of the verification of the legality and accuracy of the support to be disbursed, on-the-spot checks at the holding shall be carried out by the following control authorities:

280.1. the Rural Support Service – in respect of the direct payments referred to in Sub-paragraphs 2.1, 2.2, 2.3, 2.4, 2.5, 2.6, 2.7, 2.9, 2.10, 2.15, 2.16, 2.17, 2.21, 2.22, 2.23, and 2.24 of this Regulation;

280.2. the State Plant Protection Service – in respect of the direct payments referred to in Sub-paragraphs 2.6, 2.7, 2.8, 2.18, 2.19, and 2.20 of this Regulation and the checks specified in Paragraphs 148 and 156 of this Regulation;

280.3. the Agricultural Data Centre – in respect of the direct payments referred to in Sub-paragraphs 2.11, 2.12, 2.13, and 2.14 of this Regulation.

281. The Rural Support Service shall carry out on-the-spot checks at the holding if the data of the area monitoring system, remote sensing methods, satellite or ortho image interpretation, or other evidence, including evidence provided by a farmer upon request of the Rural Support Service, prevent the Rural Support Service to draw a final conclusion in respect of area eligibility, size, or eligibility of the applicant with the requirements laid down in this Regulation.

282. If checks are carried out by the State Plant Protection Service, the Agricultural Data Centre or the Rural Support Service shall provide the relevant control authority with the information necessary for the checks from the integrated administration and control system. The control authority shall provide information to the Rural Support Service on the results of the control.

283. The applicant shall provide an opportunity for the control authority to carry out an on-the-spot check at the holding and shall, upon request of the officials of the relevant control authority, provide evidence of compliance with the conditions for receiving the direct payments. During animal checks, the applicant shall ensure the confinement of farmed animals.

284. In respect of area-based direct payments, each year the Rural Support Service shall prepare a selection sample of beneficiaries for on-the-spot checks covering at least:

284.1. five per cent of the farmers who have submitted the geo-spatial application for the basic income support for sustainability, the complementary redistributive income support for sustainability, the payment for young farmers, the payment for small farmers, the eco-scheme support, and the coupled income support. The five per cent requirement shall apply to each intervention measure separately;

284.2. five per cent of the animals applied for the coupled income support;

284.3. 30 per cent of the declared hemp area and 30 per cent of the hemp area declared by farmers in the geo-spatial application.

285. The Rural Support Service shall select farmers for the checks both randomly and on the basis of a risk analysis.

286. Each year the State Plant Protection Service shall prepare a selection sample of farmers for on-the-spot checks covering at least five per cent of all farmers who have applied for the eco-scheme support for an ecological focus area, the eco-scheme support for conservation agricultural practices, and the eco-scheme support for agricultural practices that reduce the emissions of nitrogen and ammonia and the pollution. The five per cent requirement shall apply to each intervention measure separately. Selection of farmers for the checks shall be carried out both randomly and on the basis of a risk analysis.

287. After selection of farmers for on-the-spot checks of animal-based coupled income support interventions, the Rural Support Service shall inform the Agricultural Data Centre of the selection sample. At least 50 per cent of on-the-spot checks shall be distributed evenly by the Agricultural Data Centre throughout the entire retention period.

288. On-the-spot checks may be announced in advance if it does not jeopardise the purpose or results thereof. Checks shall be announced not earlier than 14 calendar days in advance.

289. On-the-spot checks in respect of an animal-based coupled income support intervention measure shall be announced not earlier than 48 hours in advance, excluding duly justified cases.

290. If necessary, the on-the-spot checks provided for in this Regulation shall be carried out concurrently with other checks provided for in the directly applicable legal acts of the European Union in the field of agriculture.

291. On-the-spot checks shall cover the agricultural parcels in respect of which support has been claimed. On-the-spot checks shall determine the area, verify the eligibility of the agricultural land, and compliance with all eligibility criteria, commitments, and other obligations specified for the support intervention in the selection sample whereof a farmer is included.

292. Area measurement of an agricultural parcel during the on-the-spot check may only be carried out in respect of a sample of random selection which covers at least 50 per cent of the agricultural parcels for which the application for receiving the support has been submitted in accordance with area-based support schemes or rural development measures. If such random check reveals irregularities, all parcels of agricultural land shall be checked.

293. Area measurement of agricultural parcels shall be carried out by means that ensure such quality of measurement which is at least equivalent to the requirements of the applicable technical standards developed at the level of the European Union. For the purpose of on-the-spot checks of agricultural parcels, the Rural Support Service may use remote sensing and Global Navigation Satellite System (hereinafter – the GNSS) techniques and also other technological solutions.

294. A single tolerance value shall be established for all area measurements using the GNSS techniques and ortho images. The measuring instruments used shall be validated in respect of the validation class that is at least one class lower than the established single tolerance value. The single tolerance value shall not exceed 1.25 metres.

295. In absolute terms, the maximum tolerance in respect of each agricultural parcel shall not exceed one hectare.

296. On-the-spot check of eligibility criteria applicable to agricultural parcels, commitments, and other obligations may only be carried out in respect of a sample of random selection which covers at least 50 per cent of such agricultural parcels for which the geo-spatial application for receiving the direct payments or rural development area-based intervention support has been submitted.

297. The applicant is entitled to participate in the check that is being performed at the holding and to become acquainted with the results of the check. If the applicant does not take part in the check, the latter shall not affect the application of the reduction of support if an infringement of the conditions and obligations for granting support has been established.

298. In respect of the direct payments referred to in Sub-paragraphs 2.11, 2.12, 2.13, and 2.14 of this Regulation, on-the-spot checks shall verify:

298.1. whether the number of animals present at the holding and the number of potentially eligible animals correspond to the number of animals entered in the animal register;

298.2. the accuracy of the entries in the animal register and of the notifications sent to the electronic database and the conformity of the data with the purchase and sales invoices, veterinary certificates, and movement documents;

298.3. whether bovine, ovine, and caprine animals are identified by ear tags or other means of identification and whether animal passports and movement documents are entered in the register and duly notified in the electronic database.

299. The competent control authorities shall keep records of the on-the-spot checks carried out at the holding and shall prepare a control report. The following shall be included in the control report:

299.1. the relevant intervention measure and the geo-spatial application number;

299.2. the persons present;

299.3. in respect of agricultural parcels, the checked and measured agricultural parcels and, if applicable, the measurement results for each measured agricultural parcel and the used measurement methods;

299.4. the measurement results of non-agricultural land for which support is claimed in accordance with rural development measures and the used measurement methods, if applicable;

299.5. for the direct payments referred to in Sub-paragraphs 2.11, 2.12, 2.13, and 2.14 of this Regulation, the number, type, ear tag numbers of animals, entries in the register and in the electronic database of animals, the checked supporting documents, the results of the checks and, if any, particular observations in respect of individual animals and their identification code;

299.6. whether prior notice of the check was given to the beneficiary and also the time of prior notice;

299.7. the established irregularities that could require cross-notification in view of other support interventions or conditionality.

300. If a farmer does not allow to carry out a check at the holding, the relevant official shall indicate this in the control report. In such case, granting of support under the geo-spatial application may be refused to the farmer.

301. A farmer shall certify by signature his or her presence during the check carried out at the holding. The farmer has the right, upon signing the control report, to agree or disagree with the information provided in the control report. If the control report prepared electronically at the time of the check is used, the competent authority shall provide an opportunity for the beneficiary to sign it electronically or shall send the control report to the farmer giving him or her an opportunity to sign it and add comments. If irregularities are established, the farmer shall receive a copy of the control report.

302. A farmer is entitled, within 10 working days after receipt of the control report, to submit to the control authority explanations or clarified information.

303. If the control authority demands additional information on the submitted documents or conformity with the conditions for granting support, a farmer shall, within 10 working days after receipt of the request, submit the relevant information in written form and additional documents. If the farmer fails to submit the requested information, support shall not be granted or it shall be reduced by the unit of the payment in relation to which the demanded information was not received.

304. Each year the control authorities shall assess the results of the on-the-spot checks carried out in the previous year. If on-the-spot checks reveal significant irregularities in respect of any intervention measure, the control authorities shall accordingly increase the percentage of beneficiaries that shall be subject to on-the-spot checks in the following year. The number of on-the-spot checks may be reduced in respect of an intervention measure with a low error rate for several consecutive years.

**14.5. Application of the Reduction of Support**

305. On the basis of the results obtained in administrative checks, the area monitoring system, and the on-the-spot checks, the Rural Support Service shall take a decision on the amount of support, the reduction of support to be applied, or the refusal to grant support.

306. If the checks reveal that the beneficiary does not comply with the conditions for granting support, the support shall not be paid in full or in part.

307. The reduction of support shall not be applied in respect of such parts of the geo-spatial application whereof a farmer has informed the Rural Support Service in writing that the geospatial application is incorrect or has become incorrect after submission thereof if the farmer was not informed of the intention of the control authority to carry out an on-the-spot check and the authority has not yet informed the farmer of the irregularities in the geo-spatial application. The geo-spatial application shall be adjusted to the actual situation according to the information provided by the farmer.

308. The reduction of support shall not be applied if:

308.1. the non-compliance with the conditions for granting support is due to an error of the competent authority and the error could not reasonably have been detected by the person;

308.2. the relevant person proves that the non-compliance with the conditions for granting support payments is due to circumstances beyond the control of the person or the competent authority has otherwise ascertained that the relevant person is not involved in the non-compliance with the conditions for granting support.

309. If a farmer fails to declare all agricultural parcels at the disposal thereof in the current year and the difference between the total area declared in the geo-spatial application and the total area of the parcels not declared exceeds three per cent of the total area declared, the total amount of the area-based payments referred to in Paragraph 2 of this Regulation to be disbursed to the farmer for the relevant year shall be reduced by three per cent.

310. If the same area is declared in the geo-spatial application for several area-based support interventions, the relevant area shall be taken into account separately for each support intervention when calculating the reduction of support. In respect of interventions consisting of several crop groups, the area of the relevant crop group shall be taken into account in the calculation of the reduction of support. For the purpose of implementing the area-based interventions referred to in Paragraph 2 of this Regulation, a crop group shall consist of an area with a different amount of support unit.

311. The reduction for the direct payments shall be calculated in accordance with the following procedures:

311.1. the reduction of support referred to in Sub-chapters 14.6, 14.7, and 14.8 of this Regulation shall be applied to all direct payments;

311.2. the amount obtained by applying the conditions of Sub-paragraph 311.1 of this Regulation shall be used as the basis for calculating the reduction of support in accordance with Paragraph 255 of this Regulation;

311.3. the amount obtained by applying the conditions of Sub-paragraph 311.1 of this Regulation shall be used as the basis for calculating the reduction of support in accordance with Paragraph 256 of this Regulation;

311.4. the amount obtained by applying the conditions of Sub-paragraphs 311.2 and 311.3 of this Regulation shall be used as the basis for calculating the reduction of support in accordance with Paragraph 309 of this Regulation;

311.5. the amount obtained by applying the conditions of Sub-paragraph 311.4 of this Regulation shall be used as the basis for calculating the reduction of support in accordance with Chapter 7 of this Regulation;

311.6. the amount obtained by applying the conditions of Sub-paragraph 311.4 of this Regulation shall be used as the basis for calculating the financial discipline adjustment rate in accordance with Article 17 of Regulation 2021/2116;

311.7. the amount obtained by applying the conditions of Sub-paragraphs 311.5 and 311.6 of this Regulation shall be used as the basis for calculating the reduction of support in accordance with Sub-chapter 14.10 of this Regulation.

[*19 September 2023*]

**14.6. Basis for the Calculation of Support and Calculation of Reduction of Support in Case of the Infringement of Eligibility Conditions for Area-based Direct Payments**

312. The area for the implementation of area-based interventions shall be the area which corresponds to all eligibility conditions and which has been identified during the administrative or on-the-spot check.

313. If, in respect of any area-based direct payment (except for the eco-scheme support for agricultural practices beneficial for the environment and for agroecology practices in organic holdings), it is established that the area on-site exceeds the area declared in the geo-spatial application, the declared area shall be used for the calculation of support.

314. If the area declared in the geo-spatial application exceeds the area determined for the crop group referred to in Paragraph 310 of this Regulation, the support shall be calculated on the basis of the determined area.

315. If the area declared in the geo-spatial application exceeds the area determined for the crop group referred to in Paragraph 310 of this Regulation where all eligibility criteria are fulfilled and which has been identified during the checks, the following reduction of support shall be applied:

315.1. if the excess is up to three per cent of the determined area, but not more than two hectares, the reduction of support shall not be applied;

315.2. if the excess is more than three per cent or two hectares, the area eligible for support shall be reduced by the amount calculated by multiplying the number of excess hectares by a coefficient of one, yet the reduction of support shall not exceed the size of the determined area.

316. If, in respect of the intervention referred to in Sub-paragraph 2.4 of this Regulation, the area that is declared in the geo-spatial application for the intervention referred to in Sub-paragraph 2.1 of this Regulation exceeds the limits referred to in Paragraph 118 of this Regulation, the area declared in the geo-spatial application shall be reduced to the abovementioned limit.

317. Without prejudice to the reduction of support applicable in accordance with Paragraphs 315 and 316 of this Regulation, if it is established that the beneficiary does not comply with the obligations referred to in Chapter 11 of this Regulation, the support for young farmers shall not be paid or the farmer shall reimburse the support for young farmers received for the relevant year.

**14.7. Determination of the Basis for the Calculation of Support and Calculation of Reduction of Support for the Eco-scheme Support for Agricultural Practices Beneficial for the Environment and the Climate and the Eco-scheme Support for Agroecology Practices in Organic Holdings in Case of the Infringement of Eligibility Conditions**

318. If the same area is used for more than one agricultural practice for the eco-scheme support for agricultural practices beneficial for the environment and the eco-scheme support for agroecology practices in organic holdings, this area shall be taken into account for each agricultural practice.

319. The area to be used for the calculation of the eco-scheme support referred to in Paragraph 318 of this Regulation shall be:

319.1. the total area of eligible crops declared in the geo-spatial application for the eco-scheme if it is less than the total area of eligible crops determined for the eco-scheme;

319.2. the total area of eligible crops determined for the eco-scheme if it is less than the total area of eligible crops declared in the geo-spatial application for the eco-scheme.

320. If it is established that the area determined for the main crops occupies more than the area specified in Sub-paragraphs 133.2 and 176.1 of this Regulation, the area to be used for the calculation of the relevant eco-scheme support which is determined in accordance with Paragraph 319 of this Regulation shall be reduced by the amount calculated by multiplying the number of excess hectares by the coefficient of one.

321. The area which requires a soil cover shall be calculated on the basis of the determined total area of arable land in respect of the requirements referred to in Sub-paragraphs 133.3 and 176.2 of this Regulation. If the determined area where soil cover has been ensured is less than the area referred to in Sub-paragraphs 133.3 and 176.2 of this Regulation, the area to be used for the calculation of the relevant eco-scheme support which is determined in accordance with Paragraph 319 of this Regulation shall be reduced by the number of hectares where the requirement for soil cover has not been conformed to. If the requirements referred to in Paragraphs 134 and 177 of this Regulation are not conformed to in the area of permanent crops, a decision shall be taken to refuse to grant the relevant eco-scheme support for the area where the soil cover is not ensured.

322. If the area which, in accordance with Paragraph 319 of this Regulation, is used for the calculation of the eco-scheme support for agricultural practices beneficial for the environment and the eco-scheme support for agroecology practices in organic holdings differs from the area to be used for the calculation of the relevant eco-scheme support after application of the requirements referred to in Paragraphs 320 and 321 of this Regulation, the relevant eco-scheme support shall be calculated on the basis of this latter area reduced by the established excess that is multiplied by the coefficient of one if the established excess is more than three per cent or two hectares.

[*19 September 2023*]

323. The amount of the reduction of support calculated in accordance with Paragraph 322 of this Regulation and expressed in hectares shall not exceed the total number of hectares to be used for the calculation of the relevant eco-scheme support.

[*19 September 2023*]

**14.8. Basis for the Calculation of Support and Calculation of Reduction of Support for Animal-based Coupled Income Support Interventions**

324. Animals which have not been identified correctly or which have not been registered in the system for the identification and registration of animals shall be considered unidentifiable animals.

325. Conformity with the requirements for the identification and registration of bovine animals, including dairy cows, ovine and caprine animals, shall be assessed, taking into account the following conditions:

325.1. a bovine animal at the holding which has lost one of the two means of identification shall be considered identifiable if the animal is clearly and individually identifiable by other elements of the system for the identification and registration of bovine animals referred to in Article 108(3) of Regulation 2016/429;

325.2. an ovine or caprine animal at the holding which has lost one of the two means of identification shall be considered identifiable if the animal is identifiable in accordance with Article 108(3) of Regulation 2016/429 and other requirements for the identification and registration of ovine and caprine animals are ensured;

325.3. if only one bovine, ovine, or caprine animal at the holding has lost both means of identification, the animal shall be considered identifiable if it can be individually identified by the animal register, the animal passport, the electronic database, or other means provided for in Regulation 2016/429 and the animal keeper can prove that he or she is already taking action to remedy the situation even before receiving the notice of the on-the-spot check;

325.4. if a non-compliance has been established in the animal register, the animal passport, or the electronic database, the relevant animal shall be considered unidentifiable only if the incorrect entries have been established in at least two checks in the period of 24 months;

325.5. if events involving animals are notified late in the electronic database, the relevant animal shall be considered identifiable if the relevant information has been notified before the start of the keeping period.

326. Entries and notifications in the animal register of the Agricultural Data Centre may be corrected at any time if obvious errors are established by the competent authority.

327. The total amount of support to which the beneficiary is entitled in accordance with the coupled income support intervention shall be disbursed on the basis of the number of potentially eligible animals in the ownership of the farmer which is registered in the animal register of the Agricultural Data Centre on the first day of the keeping period and the eligibility conditions are fulfilled if the administrative or on-the-spot check reveals that not more than three animals are unidentified and bovine, ovine, and caprine animals can be individually identified by any means provided for in the system for the identification and registration of animals.

328. If there are more than three unidentified animals or bovine, ovine, and caprine animals which cannot be individually identified by any means provided for in the system for the identification and registration of animals, the support to which the applicant is entitled in respect of the coupled income support intervention:

328.1. is reduced by the percentage that is determined by dividing the number of unidentified animals by the number of animals determined for the relevant intervention in the current year if such percentage does not exceed 20 per cent;

328.2. is reduced by twice the percentage that is determined by dividing the number of unidentified animals by the number of animals determined for the relevant intervention in the current year if such percentage exceeds 20 per cent but does not exceed 50 per cent;

328.3. is not granted if the percentage that is determined by dividing the number of the established unidentified animals by the number of animals determined for the relevant intervention exceeds 50 per cent.

[*19 September 2023*]

329. With the exception of specific situations, the death of an animal as a consequence of a disease or an accident may be recognised as exceptional circumstances affecting the herd if it is not found that the beneficiary is at fault.

**14.9. Checks for the Fulfilment of the Conditionality Requirements**

330. In order to verify compliance with the provisions of the GAEC standards specified in Chapter 6 of this Regulation and the requirements included in Annex 8 to this Regulation, the competent control authorities shall carry out administrative and on-the-spot checks at the holding.

331. The competent control authority shall establish a control sample in accordance with Article 83(6)(d) of Regulation 2021/2116.

332. The competent control authority shall carry out on-the-spot checks at the holding for at least one per cent of the total number of applicants for direct payment interventions and area-based rural development interventions, verifying compliance with the conditionality requirements and standards in the field of the competence thereof.

333. On-the-spot checks at the holding, excluding checks involving animals, may be announced in advance if it does not jeopardise the purpose or results of checks. Checks shall be announced not earlier than 14 calendar days in advance.

334. On-the-spot checks at the holding for the purpose of controlling the compliance with the conditionality requirements in respect of animals shall be notified not earlier than 48 hours in advance.

335. If, during an on-the-spot check at the holding, significant non-compliance in terms of the compliance with the conditionality management requirements or standards is established, the number of checks of such management requirements or standards shall be increased in the subsequent control period. The competent control authority may decide to limit the number of on-the-spot checks to be carried out and to check only those requirements for which the highest number of infringements has been established.

336. A farmer shall provide an opportunity for the competent control authorities to carry out checks related to compliance with the conditionality requirements at the holding and shall, upon request, present documents necessary for the check. The farmer shall provide access to farmed animals for on-the-spot check of animals at the holding. Failure by the farmer to provide access to the animals shall be considered as prevention of the check.

337. The competent control authority shall check compliance with the requirements and standards within the competence thereof. The checks shall be carried out at a time when it is possible to control the compliance with the majority of the conditionality requirements and standards.

338. The control authority shall, when using the area monitoring system, including remote sensing and satellite image data for checks, draw conclusions on the compliance with the conditionality management requirements and standards. After the check, a farmer shall be notified of the provisional results of the check and allowed, if possible, to remedy the irregularities within one month.

339. For each check of the conditionality requirements at the holding, the competent control authority shall prepare and send to a farmer a control report consisting of:

339.1. the general part which shall specify:

339.1.1. the given name and surname of the beneficiary selected for the on-the-spot check;

339.1.2. the given name and surname of the persons present;

339.1.3. a note whether prior notice of the visit was given to the beneficiary and the time of prior notice;

339.2. the operative part which shall specify:

339.2.1. the requirements and standards subject to compliance checks;

339.2.2. the type and scope of the checks;

339.2.3. the established facts;

339.2.4. the requirements and standards in respect of which a non-compliance has been established.

340. The competent control authority shall develop a methodology for assessing compliance with the conditionality requirements and standards within the competence thereof in accordance with Article 7 of Commission Delegated Regulation (EU) 2022/1172 of 4 May 2022 supplementing Regulation (EU) 2021/2116 of the European Parliament and of the Council with regard to the integrated administration and control system in the common agricultural policy and the application and calculation of administrative penalties for conditionality (hereinafter – Regulation 2022/1172), taking into account the severity, extent, persistence, or recurrence of the established non-compliance and whether the non-compliance is intentional or non-intentional.

341. The control report shall be prepared within one month after the on-the-spot check. This period may be extended to three months under duly justified circumstances, in particular if this is necessary for carrying out analyses. If no infringements are established during the check, the control report need not be sent to a farmer.

342. If remote sensing or the area monitoring system has been used during the checks in accordance with Article 83(6)(c) of Regulation 2021/2116, the control report shall indicate the results of the monitoring checks at parcel level.

343. A farmer may submit an opinion on the control report prepared by the competent control authority within 10 working days after receipt of the report referred to in Paragraph 339 of this Regulation.

344. The competent control authority shall submit the results of the check to the Rural Support Service within one month after completion of the control report.

**14.10. Reduction of Support for Non-compliance with the Conditionality Requirements**

345. If the competent control authority establishes non-compliance with the conditionality requirements, it shall apply to a farmer the reduction of support in accordance with Article 85 of Regulation 2021/2116 and Chapter III of Regulation 2022/1172.

346. If, after assessing the severity, extent, persistence, or recurrence of a non-compliance and whether the non-compliance is intentional or non-intentional, it is established that the infringement has no significant impact on the achievement of the relevant objectives of requirements and standards, a warning shall be given to a farmer in accordance with Article 85(3) of Regulation 2021/2116 without applying the reduction of support. The competent authority shall specify in the warning the infringement, the measures to be taken to remedy it, and also the period within which the infringement is to be remedied.

347. If the infringement for which a warning has been given has not been remedied within the specified period, the reduction of support shall be applied in the form of a repeated infringement.

348. The Rural Support Service shall take the decision on the application of the reduction of support on the basis of the non-compliance report of the competent control authority and taking into account the criteria referred to in Article 85(1), second subparagraph of Regulation 2021/2116.

349. If non-compliance with one of the conditionality requirements is established, the total amount of support for direct payment interventions and area-based rural development interventions shall be reduced as follows:

349.1. by 0.5 per cent if non-intentional irregularity is established during the checks of the area monitoring system in accordance with Article 9(5) of Regulation 2021/1172;

349.2. by one per cent if non-intentional irregularity has been assessed by the competent control authority as insignificant in accordance with Article 9(1) of Regulation 2022/1172;

349.3. by three per cent if non-intentional irregularity has occurred in accordance with Article 85(2) of Regulation 2021/2116 and the infringement of the conditionality management requirement or standard has occurred due to negligence or ignorance of a farmer;

349.4. by five per cent if non-intentional irregularity has been established which has a significant impact on the achievement of the relevant objective of standard or requirement in accordance with Article 9(2) of Regulation 2022/1172;

349.5. by 10 per cent if non-intentional irregularity has been established which constitutes a direct risk to public or animal health in accordance with Article 9(2) of Regulation 2022/1172;

349.6. by 10 per cent if the same irregularity continues to persist or recurs once during three consecutive calendar months in accordance with Article 85(6) of Regulation 2021/2116;

349.7. by 15 per cent if intentional irregularity has been established in accordance with Article 9(3) of Regulation 2022/1172 and if the same irregularity persists or recurs more than once during three consecutive calendar years and it is not justified by a farmer or constitutes a direct risk to public or animal health or irreversible damage to the environment or to the achievement of the climate objectives;

349.8. by 25 to 100 per cent if intentional irregularity has been established in accordance with Article 10 of Regulation 2022/1172, in particular if due to the impact thereof damage is caused to third parties and significant financial loss or additional costs are caused to remedy the consequences of the infringement.

350. If multiple cases of irregularities with the conditionality management requirements and standards have occurred in one calendar year, the reduction of support shall be applied in accordance with Article 11 of Regulation 2022/1172.

351. If it is impossible to determine the calendar year in which the non-compliance occurred, the reduction of support shall be calculated on the basis of the payments granted in the calendar year in which the non-compliance was established.

352. In case of establishing a non-compliance with the GAEC standard 1, the total amount of support for the direct payment interventions and area-based rural development interventions for which the geo-spatial application has been submitted by a farmer shall be reduced by:

352.1. one per cent if the difference between the area to be re-established and the area actually re-established is less than three per cent or does not exceed 0.3 hectares;

352.2. three per cent if the difference between the area to be re-established and the area actually re-established is between three and twenty per cent;

352.3. five per cent if the difference between the area to be re-established and the area actually re-established exceeds 20 per cent;

352.4. 10 per cent if the relevant obligation has not been fulfilled or recurs once during three consecutive calendar years;

352.5. 15 up to 100 per cent if the relevant obligation has not been fulfilled or recurs more than once during three consecutive calendar years and the farmer fails to provide a reasoned justification.

353. In case of establishing a non-compliance with the GAEC standard 2, the GAEC standard 3, the GAEC standard 4, the GAEC standard 5, the GAEC standard 7, the GAEC standard 8, and the GAEC standard 9, the total amount of support for the direct payment interventions and area-based rural development interventions for the area where the non-compliance is established shall be reduced by:

353.1. one per cent if the difference between the area where the non-compliance is established and the area whereto the relevant requirement is applicable is less than three per cent or does not exceed 0.3 hectares;

353.2. three per cent if the difference between the area where the non-compliance is established and the area whereto the relevant requirement is applicable is between three and twenty per cent;

353.3. five per cent if the difference between the area where the non-compliance is established and the area whereto the relevant requirement is applicable exceeds twenty per cent;

353.4. 10 per cent if the requirements of the relevant standard have not been complied with or non-compliance therewith recurs once during three consecutive calendar years;

353.5. 15 up to 100 per cent if the requirements of the relevant standard have not been complied with or non-compliance therewith recurs more than once during three consecutive calendar years and the farmer fails to provide a reasoned justification;

353.6. 10 per cent if preservation of the areas reconverted into or established as areas of permanent grassland has not been ensured for at least five consecutive years after repeated reconversion or establishment thereof as specified in Paragraph 57 of this Regulation.

354. In case of establishing a non-compliance with the requirements of the GAEC standard 6 and the GAEC standard 8 when the required area is not reached in order to consider that the requirements have been fulfilled, the total amount of support for the direct payment interventions and area-based rural development interventions for which the geo-spatial application has been submitted by a farmer shall be reduced by:

354.1. one per cent if the difference between the area intended for the fulfilment of the requirements of the relevant standard and the actual area is less than three per cent or does not exceed 0.3 hectares;

354.2. three per cent if the difference between the area intended for the fulfilment of the requirements of the relevant standard and the actual area is between three and twenty per cent;

354.3. five per cent if the difference between the area intended for the fulfilment of the requirements of the relevant standard and the actual area exceeds twenty per cent;

354.4. 10 per cent if the requirements of the relevant standard have not been complied with or non-compliance therewith recurs once during three consecutive calendar years;

354.5. 15 up to 100 per cent if the requirements of the relevant standard have not been complied with or non-compliance therewith recurs more than once during three consecutive calendar years and the farmer fails to provide a reasoned justification.

355. If, over a period of one year, the geo-spatial application which does not meet the conditionality management requirements or standards is transferred to another person, the reduction of support, in accordance with Article 84(2)(a) of Regulation 2021/2116, shall be applied to the person to whom the agricultural land or holding has been transferred.

356. If, over a period of one year, the agricultural land or part thereof which does not meet the conditionality management requirements or standards is transferred to another person, the reduction of support, in accordance with Article 84(2)(a) of Regulation 2021/2116, shall be applied to the person who is responsible for the non-compliance or to the person to whom the agricultural land, holding, or part thereof has been transferred if the relevant person is not identifiable.

357. In total, 25 per cent of the amount resulting from the reduction of or refusal of granting direct payments and agro-environment payments for the established cases of non-compliance with the conditionality shall be transferred in the State budget in accordance with Article 86 of Regulation 2021/2116.

**15. Application of Financial Discipline and Disbursement of Advance Payments**

358. The direct payments for the current year shall be disbursed in advance without applying the financial discipline adjustment rate referred to in Article 17 of Regulation 2021/2116. The adjustment rate which at that time is applicable to the entire total amount of the direct payments in the relevant calendar year for the purpose of financial discipline shall be taken into account in the payment of the balance to be granted to beneficiaries from 1 December.

359. The decision on the disbursement of an advance for the direct payments in accordance with Article 44(2) of Regulation 2021/2116 shall be taken by the Minister for Agriculture.

**16. Creation of Artificial Conditions in Accordance with Article 62 of Regulation 2021/2116**

360. The Rural Support Service shall assess the information submitted by the applicants for the direct payments and the data at the disposal of the Service in order to detect artificial conditions created for the circumvention of the conditions for granting support or creation of advantages, including due to the splitting of holdings.

361. It shall be considered that a farmer has artificially created the necessary conditions for the creation of advantages if he or she has divided his or her holding only for the purpose of obtaining advantages from the complementary redistributive income support for sustainability and the payment for small farmers or the circumvention of the application of the condition for an active farmer or capping.

362. In order to ensure the equal treatment of farmers and to avoid distortions of the market and of competition, in accordance with Article 62 of Regulation 2021/2116, it shall be considered that a farmer has created artificial conditions to receive the coupled income support for areas if he or she has not harvested after the crop has reached the maturity stage or a new plantation of permanent crops has not been arranged, using a planting method appropriate to the crop.

363. If the Rural Support Service establishes that the applicant has artificially created the conditions for obtaining advantages provided for in the conditions for the direct payments by circumventing the compliance with the conditions for granting of support, the Rural Support Service shall refuse to grant advantages to the applicant or shall recover undue payments from the beneficiary.

**17. Recovery of Undue Payments**

364. If infringements of or non-compliance with the conditions for the direct payments has been established after disbursement of support, a farmer shall reimburse the relevant amount within 60 days after taking of the decision by the Rural Support Service. If the farmer does not reimburse the relevant amount within the specified period, it shall pay a late payment charge for each day of delay, i.e. six per cent per year of the amount not reimbursed.

365. In accordance with Article 56(2) of Regulation 2021/2116, the amount of support to be recovered and interest payments may be deducted from subsequent payments to the beneficiary.

366. A total of 20 per cent of the amount of the direct payments recovered and the interest thereof shall be transferred to the State budget as flat rate recovery costs in accordance with Article 56(3) of Regulation 2021/2116.

**18. Transfer of a Holding**

367. If a farmer transfers the holding as a whole to another farmer after submission of the geo-spatial application but prior to the fulfilment of all conditions for granting the support, the person transferring the holding shall not be granted support for the transferred holding.

368. The direct payment for which the geo-spatial application has been submitted by the farmer transferring the holding and the payment requested by the person transferring the holding shall be granted to the transferee of the holding if:

368.1. in the period from 16 June to 15 October of the current year, the transferee has informed the Rural Support Service of taking over the holding and has requested payment of the support;

368.2. the transferee shall submit to the Rural Support Service evidence of taking over the holding, including copies of documents certifying ownership or possession (use), presenting the original thereof;

368.3. all the conditions for granting the support are fulfilled in respect of the holding taken over.

369. After the transferee has informed the Rural Support Service of taking over the holding and has requested the payment of support:

369.1. all rights and obligations which the person transferring the holding had when applying for the direct payments and support for area-based rural development interventions are transferred to the transferee;

369.2. all actions and documents submitted by the person transferring the holding to the competent authority for the purpose of implementing the relevant intervention prior to the transfer of the holding shall be attributable to the transferee;

369.3. the transferred holding shall be regarded as a separate holding in respect of the relevant claim year.

**19. Calculation of the Unit Amount for the Direct Payments and Redistribution of Support Among Interventions**

370. The funds of the direct payments to be actually disbursed shall not exceed the financial allocation for Latvia specified in Annex V to Regulation 2021/2115, taking into account the funds to be withheld by applying the capping referred to in Paragraph 98 of this Regulation.

371. The unit amount to be disbursed for the direct payments in the current year shall be calculated as follows:

371.1. the unit amount of support initially calculated for the direct payments for the current year shall be calculated by dividing the indicative amount of support for each intervention specified in Annex 16 to this Regulation by the total number of determined units (hectares, animals, or holdings) for the relevant intervention in the country in the current year;

371.2. the intervention for which the maximum unit amount is exceeded or the minimum unit amount is not reached shall be determined, taking into account the indicative amount of funds determined for each direct payment and the unit amount initially calculated in accordance with the procedures laid down in Sub-paragraph 371.1 of this Regulation;

371.3. if the maximum unit amount of the coupled income support intervention is exceeded, the amount of funds resulting from the excess of the maximum unit amount shall be redistributed to the coupled income support interventions for which the minimum unit amount is not reached. The redistributed support shall be granted proportionally to the amount of intervention support, without exceeding the minimum unit amount;

371.3.1 if, after the redistribution referred to in Sub-paragraph 371.3 of this Regulation, the minimum unit amount of the coupled income support intervention is not reached, the necessary part of the amount of funds resulting from the excess of the planned unit amount shall be redistributed to the coupled income support interventions for which the minimum unit amount is not reached. The redistributed support shall be granted proportionally to the amount of intervention support, without exceeding the minimum unit amount;

371.3.2 if, after the redistribution referred to in Sub-paragraph 371.3.1 of this Regulation, the minimum unit amount of the coupled income support intervention is not reached, the necessary part of the amount of funds resulting from the excess of the minimum unit amount shall be redistributed to the coupled income support interventions for which the minimum unit amount is not reached. The redistributed support shall be granted proportionally to the amount of intervention support, without exceeding the minimum unit amount;

371.4. in case of excess of funds after the redistribution referred to in Sub-paragraph 371.3 of this Regulation, the remaining funds shall be granted proportionally to the coupled income support interventions for which the maximum unit amount is not reached, without exceeding the maximum unit amount;

371.5. in case of excess of funds after the redistribution referred to in Sub-paragraphs 371.3 and 371.4 of this Regulation and ensuring the maximum unit amount for the coupled income support interventions, the relevant amount of the support funds shall be redistributed to ensure funds to the basic income support for sustainability;

371.6. after the redistribution of the amount of support referred to in Sub-paragraphs 371.3 and 371.4 of this Regulation among the coupled income support interventions and after the redistribution of the support referred to in Sub-paragraph 371.5 of this Regulation to ensure funds to the basic income support for sustainability, the actually payable unit amount to be granted in the current year for each coupled income support intervention shall be calculated by dividing the amount of support determined for the intervention by the total number of determined units (hectares or animals) for the relevant intervention in the country;

371.6.1 the redistribution of support referred to in Sub-paragraphs 371.3, 371.3.1, 371.3.2, and 371.4 of this Regulation shall not be applied to the coupled income support for protein crops;

371.7. the amount of funds resulting from exceeding the maximum unit amount of the eco-scheme support intervention shall be redistributed proportionally to such eco-scheme support interventions the minimum unit amount of which is not reached, without exceeding the minimum unit amount;

371.7.1 if, after the redistribution of funds referred to in Sub-paragraph 371.7 of this Regulation, the minimum unit amount of the eco-scheme support intervention is not reached, the funds intended for the basic income support for sustainability shall be redistributed to reach it, ensuring that the amount of redistributed funds does not pose a risk of exceeding the amount of the permitted advance payment. If, after redistribution of funds from the basic income support for sustainability, the minimum unit amount of eco-scheme support intervention is not reached, the part of the funds for the eco-scheme support interventions resulting from the excess of the planned unit amount shall be redistributed to the eco-scheme support interventions for which the minimum unit amount is not reached, without exceeding the maximum unit amount;

371.8. in case of excess of the maximum unit amount of the eco-scheme support intervention after the redistribution referred to in Sub-paragraph 371.7 of this Regulation, the remaining funds shall be granted proportionally to the eco-scheme support interventions for which the maximum unit amount is not reached, without exceeding the maximum unit amount;

371.9. in case of excess of funds after the redistribution referred to in Sub-paragraphs 371.7 and 371.8 of this Regulation and ensuring the maximum unit amount for eco-scheme interventions, the relevant funds in 2023 and 2024 shall be redistributed to ensure funds to the basic income support for sustainability;

371.10. after the redistribution of support referred to in Sub-paragraphs 371.7, 371.7.1, 371.8, and 371.9 of this Regulation the unit amount to be actually disbursed and to be granted in the current year for the eco-scheme support intervention shall be calculated by dividing the amount of support determined for the intervention by the total number of determined units in hectares for the relevant intervention in the country;

371.11. the amount of support redistributed in 2023 and 2024 from eco-scheme interventions to ensure funds to the basic income support for sustainability shall be redistributed in subsequent years back to ensure funds to eco-scheme interventions by first redistributing funds to the eco-schemes from which funds were redistributed in 2023 or 2024, without exceeding the maximum unit amount in the relevant intervention;

371.12. the unit amount to be actually disbursed of the complementary income support for young farmers to be granted shall be calculated by dividing the unit amount determined for the intervention in the current year by the total number of determined units in hectares for the relevant intervention in the country, but not exceeding the maximum unit amount specified in Annex 16 to this Regulation;

371.13. in order to ensure the unit amount of the payment to be actually disbursed for small farmers in the amount of EUR 500 per holding, the necessary amount of support for the payment of support for the current year shall be calculated and it shall be determined whether funds are subject to redistribution from the amount of support intended for the basic income support for sustainability if the relevant necessary amount of support exceeds the indicative amount of support for the payment for small farmers specified in Annex 16 to this Regulation or the excess of the support payment for small farmers is formed;

371.14. if the unit amount of the complementary redistributive income support for sustainability calculated in accordance with Sub-paragraph 371.1 of this Regulation in the current year is less than the maximum unit amount specified in Annex 16 to this Regulation, the excess of the amount of support or part thereof shall be added to the complementary redistributive income support for sustainability in accordance with Sub-paragraph 371.13 of this Regulation in order to ensure approximation of the maximum unit amount but not exceeding thereof;

371.15. the unit amounts to be actually disbursed of the basic income support for sustainability shall be calculated, deducting the funds redistributed to eco-scheme interventions in accordance with Sub-paragraph 371.11 of this Regulation and to the payment for small farmers in accordance with Sub-paragraph 371.13 of this Regulation from the indicative amount of support intended for the current year and by adding funds after the redistribution referred to in Sub-paragraphs 371.5 and 371.9 of this Regulation;

371.15.1 if unit amount to be actually disbursed of the basic income support for sustainability is calculated prior to the calculation of the unit amounts to be actually disbursed of eco-scheme interventions, when calculating the unit amount to be disbursed of the basic income support for sustainability in accordance with Sub-paragraphs 371.15 and 371.16 of this Regulation, the amount of funds redistributed in accordance with Sub-paragraph 371.7.1 of this Regulation and determined by the Rural Support Service on the basis of the data on eco-scheme interventions in geo-spatial applications shall be deducted from the indicative amount of support intended for the current year for the basic income support for sustainability;

371.16. the unit amounts to be actually disbursed of the basic income support for sustainability shall be calculated, using the formulae specified in Annex 25 to this Regulation.

[*31 October 2023; 5 December 2023*]

**20. Exchange of Information**

372. Upon request of the Rural Support Service, the Agricultural Data Centre shall provide information on the conformity of the data specified in Sub-paragraphs 36.1, 120.3, and 167.1 and in Paragraphs 178, 189, 193, 197, and 200 of this Regulation.

373. Upon request of the Rural Support Service, the State Plant Protection Service shall provide information on the conformity of the data specified in Paragraph 27, Sub-paragraphs 36.2 and 36.3, and Paragraphs 216, 222, and 232 of this Regulation.

374. Upon request of the Rural Support Service, the certification authority “Vides kvalitāte” and SIA “Sertifikācijas un testēšanas centrs” shall provide information on the conformity of the data specified in Sub-paragraph 36.4 of this Regulation.

375. Upon request of the Rural Support Service, the State Revenue Service shall provide information necessary for establishing compliance with the conditions referred to in Sub-paragraph 36.5, Paragraphs 40, 41, 46, 100, 101, 103, 105, and 386, Sub-paragraph 120.2 of and Annex 15 to this Regulation in respect of the applicants and all persons employed thereby.

[*13 July 2023*]

376. Upon request of the Rural Support Service, the Enterprise Register shall provide information on the conformity of the data specified in Paragraph 121 of this Regulation.

377. The Rural Support Service is entitled to request a farmer to submit additional information in order to assess the eligibility of the farmer with the conditions for receiving the direct payments.

378. A farmer shall, within 10 working days after receipt of the request from the Rural Support Service, submit the requested information in writing and, if necessary, attach additional documents thereto. If the Rural Support Service does not receive the requested information, the support shall not be granted or it shall be reduced by the unit of the payment in respect of which the requested information was not received.

**21. Closing Provisions**

379. The applicant referred to in Sub-paragraph 36.5 of this Regulation whose area of agricultural land does not exceed 20 hectares shall be considered as one labour unit in 2023.

380. The requirement of Paragraph 65 of this Regulation shall not be applied to the part of agricultural land for which the geo-spatial application has been submitted in the Electronic Application System of the Rural Support Service in 2023.

381. The requirement of Paragraph 66 of this Regulation shall not be applied to the geo-spatial application submitted in the Electronic Application System of the Rural Support Service in 2023.

382. In 2023, 35 per cent of the area of arable land of annual crops where the crop rotation specified in Paragraph 70 of this Regulation is required shall include the areas of wheat, rye, oats, buckwheat, barley, vegetables, or potatoes.

383. In 2023, the requirement referred to in Paragraph 70 of this Regulation shall not be applied to holdings where more than 50 per cent of the area of arable land of annual crops at the holding is covered by winter crops.

384. In 2023, by way of derogation from Sub-paragraphs 75.9 and 75.10 of this Regulation, non-productive area shall also include the area of fallow land used for the production of wheat, rye, oats, buckwheat, barley, vegetables, or potatoes.

385. The requirement of Paragraph 86 of this Regulation shall be applied in 2023 from the day of coming into force of this Regulation.

386. If the information on agricultural income specified in Paragraph 100 and Sub-paragraphs 103.2 and 103.4 of this Regulation, the accounting information specified in Paragraph 101 of this Regulation, or the information on the hours of work in the field of agriculture specified in Sub-paragraphs 103.1 and 103.3 of this Regulation is not available to a farmer for the year 2022, the deductions related to agriculture shall be determined in accordance with Paragraph 100 of this Regulation if the farmer is only engaged in agricultural activity, or in accordance with Paragraph 101 of this Regulation if the farmer is engaged both in agricultural and non-agricultural activities, using the information for the year 2023 specified in Paragraphs 100 and 101 of this Regulation. The number of hours of work used for the calculation of the annual work units shall not exceed the total of the number of hours of work indicated in the report of the employer submitted by the farmer to the State Revenue Service and the number of working days converted into working hours indicated in the seasonal agricultural worker income taxpayer report prepared by the information system of the Rural Support Service for the year 2023. The calculated deductions shall not exceed the total amount of the earned income indicated in the report of the employer submitted by the farmer to the State Revenue Service and the applied personal income tax, mandatory State social insurance contributions, the earned income indicated in the seasonal agricultural worker income taxpayer report prepared by the information system of the Rural Support Service and seasonal agricultural worker income tax for the year 2023.

[*19 September 2023*]

387. If the eco-scheme support for agricultural practices that reduce the emissions of nitrogen and ammonia and the pollution is claimed for winter crops sown in 2022, a farmer shall ensure the fulfilment of the requirements of Sub-chapter 12.5 of this Regulation and shall provide information in accordance with Sub-paragraphs 161.3 and 163.3 of this Regulation by 30 June 2023.

388. The information requested in Paragraph 146 of this Regulation for the year 2023 shall be submitted by a farmer in the AL Management System by 5 February 2024.

[*31 October 2023*]

389. The information requested in Paragraph 155, Sub-paragraphs 161.3 and 163.3 of this Regulation for the year 2023 shall be submitted by a farmer in the AL Management System by 5 February 2024.

[*31 October 2023*]

390. The fertilization plan referred to in Sub-paragraph 161.1 of this Regulation and information in relation to the geo-spatial application for the year 2023 shall be submitted by a farmer in the AL Management System by 5 February 2024.

[*31 October 2023*]

391. In 2023, instead of the data referred to in Sub-paragraphs 161.3 and 163.3 of this Regulation, a farmer may submit, using the mobile application of the Rural Support Service, geotagged photos showing on the screen of the control terminal of the tractor or equipment the boundary of the field where fertilizers or plant protection products have been spread. The GPS data or geotagged photos shall be submitted for at least 10 per cent of the fields applied for support or for at least one field if less than 10 fields are declared for support. Upon request of the State Plant Protection Service, the farmer has the obligation to provide evidence for the remaining fields.

[*13 July 2023*]

392. In 2023, the geo-spatial application specified in Paragraph 241 of this Regulation shall be submitted by a farmer to the Rural Support Service by 15 June 2023. If the geo-spatial application is submitted after 15 June but not later than by 31 August 2023, the amount which the beneficiary would be entitled to receive shall be reduced by one per cent per each working day of delay or by 10 per cent if the number of delayed working days exceeds 10.

[*8 August 2023*]

393. Cabinet Regulation No. 126 of 10 March 2015, Procedures for Granting Direct Payments to Farmers (*Latvijas Vēstnesis*, 2015, Nos. 62, 87, 217; 2016, Nos. 59, 209; 2017, Nos. 62, 98; 2018, Nos. 23, 68; 2019, Nos. 79, 146; 2020, Nos. 56, 83A; 2021, Nos. 70, 129; 2022, No. 14), is repealed.

394. The reduction of support referred to in Paragraph 256 of this Regulation shall not be applied for the geo-spatial application for the year 2023.

[*31 October 2023*]

395. In 2023, the information referred to in Paragraph 53 of this Regulation shall be calculated by the Rural Support Service and published in the official gazette *Latvijas Vēstnesis* by 20 October 2023.

[*19 September 2023*]

396. In 2023, the Rural Support Service shall notify the information referred to in Paragraph 56 of this Regulation to farmers by 30 November 2023.

[*19 September 2023*]

397. In 2023, the data of agrochemical research of soil or data provided by agrochemical service providers and also the results of analyses of soil samples which in accordance with Paragraph 158 of this Regulation have been submitted by 5 November 2023 shall be recognised as valid for the support of direct payments referred to in Sub-paragraph 2.8 of this Regulation.

[*31 October 2023*]

Prime Minister A. K. Kariņš

Minister for Agriculture D. Šmits