**Annex 5 2024 Cross-Compliance Intentional Penalty Matrix**

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| --- | --- | --- | --- | --- |
| **INTENT** | **EXTENT** | **SEVERITY** | **PERMANENCE** | **REDUCTION FOR FIRST NON-COMPLIANCE** |
| **Intentional** | Limited to an on-farm effect | Very Low effect | Rectifiable | 15% |
| Permanent | 18% |
| Low effect | Rectifiable | 20% |
| Permanent | 22% |
| Medium effect | Rectifiable | 24% |
| Permanent | 26% |
| High effect | Rectifiable | 28% – 100% |
| Permanent | 30% - 100% |
| Not limited to an on-farm effect | Very Low effect | Rectifiable | 18% |
| Permanent | 20% |
| Low effect | Rectifiable | 22% |
| Permanent | 24% |
| Medium effect | Rectifiable | 26% |
| Permanent | 28% |
| High effect | Rectifiable | 30% - 100% |
| Permanent | 32% - 100% |

Explanation of how reductions for repeat intentional breaches are calculated –

A repeat Cross-Compliance breach is where the same requirement is breached within a consecutive period of 3 calendar years provided that the farmer has been informed of the previous breach and where possible has been given the opportunity to remedy it.

* The first time an intentional repeat is discovered the penalty for that breach is calculated as if it were a first time breach and then multiplied by 2.
* When a subsequent intentional repeat is discovered it is the penalty applied when the previous repeat intentional penalty was calculated that is multiplied by 2.