



Brussels, 31.8.2022  
C(2022) 6083 final

**COMMISSION IMPLEMENTING DECISION**

**of 31.8.2022**

**approving the 2023-2027 CAP Strategic Plan of Ireland for Union support financed by  
the European Agricultural Guarantee Fund and the European Agricultural Fund for  
Rural Development**

**CCI: 2023IE06AFSP001**

(Only the English and the Irish texts are authentic)

# COMMISSION IMPLEMENTING DECISION

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THE EUROPEAN COMMISSION,

Having regard to the Treaty on the Functioning of the European Union,

Having regard to 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<sup>1</sup>, and in particular Article 118(6) thereof,

Whereas:

- (1) On 31 December 2021, Ireland submitted to the Commission a proposal for its strategic plan under the common agricultural policy for Union support to be financed by the European Agricultural Guarantee Fund (EAGF) and the European Agricultural Fund for Rural Development (EAFRD) for the period from 1 January 2023 to 31 December 2027 ('2023-2027 CAP Strategic Plan').
- (2) In accordance with Article 118(2) of Regulation (EU) 2021/2115, the Commission has assessed the proposed 2023-2027 CAP Strategic Plan of Ireland and made observations, including on upscaling the production of sustainable biomethane, as provided for in paragraph 3, first subparagraph, of that Article on 31 March 2022<sup>2</sup>. In accordance with paragraph 3, second subparagraph, of that Article, Ireland provided to the Commission the additional information necessary to follow up the Commission's observations and submitted a revised version of its 2023-2027 CAP Strategic Plan on 11 August 2022.
- (3) The revised 2023-2027 CAP Strategic Plan has been prepared in accordance with the requirements on the content of the 2023-2027 CAP Strategic Plans laid down in Articles 107 to 115 of Regulation (EU) 2021/2115 and in Annex I to Commission Implementing Regulation (EU) 2021/2289<sup>3</sup>. It has been drawn up by Ireland with the

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<sup>1</sup> OJ L 435, 6.12.2021, p. 1.

<sup>2</sup> The observations of the Commission were sent to the Member State on 31 March 2022. The observations have been published on [https://ec.europa.eu/info/food-farming-fisheries/key-policies/common-agricultural-policy/cap-strategic-plans/observation-letters\\_en](https://ec.europa.eu/info/food-farming-fisheries/key-policies/common-agricultural-policy/cap-strategic-plans/observation-letters_en).

<sup>3</sup> Commission Implementing Regulation (EU) 2021/2289 of 21 December 2021 laying down rules for the application of Regulation (EU) 2021/2115 of the European Parliament and of the Council on the

involvement of the partners referred to in Article 106(3) of Regulation (EU) 2021/2115, and in cooperation with the Commission.

- (4) The revised 2023-2027 CAP Strategic Plan proposed by Ireland complies with the requirements laid down in Article 118(4) of Regulation (EU) 2021/2115.
- (5) According to Article 29(1) of Regulation (EU) 2021/2116 of the European Parliament and of the Council<sup>4</sup>, this Decision constitutes a financing decision within the meaning of Article 110(1) of Regulation (EU, Euratom) 2018/1046 of the European Parliament and of the Council<sup>5</sup> in respect to the EAFRD. The elements required for the financing decision are contained in the 2023-2027 CAP Strategic Plan, except the budget line, which is specified in this Decision. For reasons of transparency, the total EAFRD contribution for each type of intervention, the EAFRD contribution per year and the maximum EAFRD contribution, which are constituted by the adjusted allocations after the transfers set out in the 2023-2027 CAP Strategic Plan in accordance with Article 103 of Regulation (EU) 2021/2115, are taken into account in the overview table of the 2023-2027 CAP Strategic Plan provided for in Article 112(2) of that Regulation: the overview table should also be included in the Annexes to this Decision. The additional national financing for interventions in rural development in accordance with Article 146 of Regulation (EU) 2021/2115, should also be included in the Annexes to this Decision.
- (6) For reasons of transparency and clarity, this Decision should also summarise all elements, other than the adjusted allocations for EAFRD, which are specified in the overview table laid out in Article 112(2) of Regulation (EU) 2021/2115, including the adjusted allocations for direct payments after the transfers, indicated in the 2023-2027 CAP Strategic Plan in accordance with Articles 17(5), 88(5) and (6) and 103 of that Regulation, which constitute the maximum financial allocations for direct payments.
- (7) According to Articles 92(2), 93(3), 95(3), 95(4), 95(5), 97(10), 97(11) and 98(2) of Regulation (EU) 2021/2115, the respective financial ceilings for LEADER, interventions addressing environmental and climate-related specific objectives, young farmers, eco-schemes and for redistributive income support should be approved by the Commission in accordance with Article 118 of that Regulation as a financial ceiling established in Union law. Therefore, those reverse financial ceilings should be specified in this Decision.
- (8) This Decision should not cover information on the control systems and penalties set up by Ireland, and the information included in Annexes I to IV of the 2023-2027 CAP Strategic Plan. It should also not cover State aid within the meaning of Articles 107, 108 and 109 of the Treaty on the Functioning of the European Union ('TFEU') falling outside the scope of Article 42 TFEU, which has not been approved by the Commission according to the relevant State aid procedures,

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presentation of the content of the CAP Strategic Plans and on the electronic system for the secure exchange of information (OJ L 458, 22.12.2021, p. 463).

<sup>4</sup> 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 (OJ L 435, 6.12.2021, p. 187).

<sup>5</sup> Regulation (EU, Euratom) 2018/1046 of the European Parliament and of the Council of 18 July 2018 on the financial rules applicable to the general budget of the Union, amending Regulations (EU) No 1296/2013, (EU) No 1301/2013, (EU) No 1303/2013, (EU) No 1304/2013, (EU) No 1309/2013, (EU) No 1316/2013, (EU) No 223/2014, (EU) No 283/2014, and Decision No 541/2014/EU and repealing Regulation (EU, Euratom) No 966/2012 (OJ L 193, 30.7.2018, p. 1).

HAS ADOPTED THIS DECISION:

*Article 1*

The final version of the 2023-2027 CAP Strategic Plan of Ireland, submitted to the Commission on 11 August 2022 by means of the electronic system for the secure exchange of information called 'SFC2021' in accordance with Article 3(1) of Implementing Regulation (EU) 2021/2289, is approved.

The approval of the 2023-2027 CAP Strategic Plan shall not cover the information referred to in Article 113 point (c) of Regulation (EU) 2021/2115 and in Annexes I to IV of the 2023-2027 CAP Strategic Plan, nor State aid within the meaning of Articles 107, 108 and 109 TFEU falling outside the scope of Article 42 TFEU.

*Article 2*

The overview table of allocations, including the adjusted allocations, as referred to in Article 112(2) of Regulation (EU) 2021/2115 and set out in the 2023-2027 CAP Strategic Plan, is set out in Annex I to this Decision.

The total EAFRD contribution for each EAFRD type of intervention is set out in Annex II to this Decision.

The financial ceilings calculated in accordance with Articles 92(2), 93(3), 95(3), 95(4), 95(5), 97(10), 97(11) and 98(2) respectively are specified in Annex III to this Decision.

A table of the additional national financing, as referred to in Article 146 of Regulation (EU) 2021/2115, is set out in Annex IV to this Decision.

*Article 3*

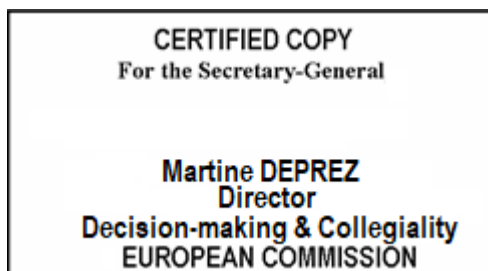
The maximum EAFRD contribution shall be financed from the appropriations entered in the budget line 08 03 01 01 (Rural development types of interventions under the CAP Strategic Plans).

*Article 4*

This Decision is addressed to Ireland.

Done at Brussels, 31.8.2022

*For the Commission*  
*Janusz WOJCIECHOWSKI*  
*Member of the Commission*



## Annex I

## CAP Strategic Plan: overview table

	Financial Year	2023	2024	2025	2026	2027	2028	Total
	(Direct Payments (CY N=FY N+1)) under Regulation (EU) 2021/2115	2022	2023	2024	2025	2026	2027	
1	Initial Direct Payments allocations (initial Annex V)	N/A	1 186 281 996.00	1 186 281 996.00	1 186 281 996.00	1 186 281 996.00	1 186 281 996.00	5 931 409 980.00
2	Cotton (Annex VIII)	N/A						
3	Initial Direct Payments allocations excluding cotton (Initial annex IX)	N/A	1 186 281 996.00	1 186 281 996.00	1 186 281 996.00	1 186 281 996.00	1 186 281 996.00	5 931 409 980.00
4	Coupled income support (Article 96)	N/A	7 000 000.00	7 000 000.00	7 000 000.00	7 000 000.00	7 000 000.00	35 000 000.00
5	Transfer to EAFRD total amount (flexibility+reduction) - Resulting amount	N/A					N/A	
6	Total flexibility (Article 103(1) point (a)) - amount	N/A					N/A	
7	If above 25%: of which for the environmental and climate-related objectives (Article 103(2) point (a)) - amount	N/A					N/A	
8	If above 25%: of which for the installation of young farmers (Article 103(2) point (b)) - amount	N/A					N/A	
9	Total flexibility %	N/A					N/A	
10	Transfer to EAFRD of the estimated product of reduction, if applicable (Article 17(5))	N/A					N/A	
11	Transfer to types of interventions in other sectors (Article 88(6)) - amount	N/A						
12	Transfer to types of interventions in other sectors (Article 88(6)) - percentage	N/A						
13	Transferred from EAFRD: amount (Article 103(1) point (b))	N/A					N/A	
16	Adjusted Direct Payments allocation (Annex V)	N/A	1 186 281 996.00	1 186 281 996.00	1 186 281 996.00	1 186 281 996.00	1 186 281 996.00	5 931 409 980.00
17	Adjusted Direct Payments allocations excluding cotton before reduction transfer (Annex IX)	N/A	1 186 281 996.00	1 186 281 996.00	1 186 281 996.00	1 186 281 996.00	1 186 281 996.00	5 931 409 980.00

	<b>EAGF sectorial under Regulation (EU) 2021/2115</b>	<b>2023</b>	<b>2024</b>	<b>2025</b>	<b>2026</b>	<b>2027</b>	<b>2028</b>	<b>Total</b>
18	Wine (Annex VII)						N/A	
19	Apiculture (Annex X)	52 153.70	61 640.00	61 640.00	61 640.00	61 640.00	N/A	298 713.70
22	Types of interventions in other sectors (Article 42 point (f)) from Direct Payments	N/A						
	<b>EAFRD under Regulation (EU) 2021/2115</b>	<b>2023</b>	<b>2024</b>	<b>2025</b>	<b>2026</b>	<b>2027</b>	<b>2028</b>	<b>Total</b>
23	Initial EAFRD Member State's allocation (Annex XI)	311 640 628.00	311 640 628.00	311 640 628.00	311 640 628.00	311 640 628.00	N/A	1 558 203 140.00
24	Flexibility transfer to Direct Payments (Article 103(1) point (b) and (2) point (b)) - amount						N/A	
25	Percentage						N/A	
26	Transferred from Direct Payments (flexibility+reduction estimate) (Articles 17 and 103)	1 000.00					N/A	1 000.00
27	Allocated to EU Invest (Article 81)						N/A	
28	Allocated to LIFE (Article 99) - amount						N/A	
28a	Allocated to Erasmus+ (Article 99) - amount						N/A	
28b	Early retirement carry-over amounts (Article 155(2) point (a)) (Article 23 of Regulation (EC) No 1698/2005) - amount						N/A	
30	Adjusted EAFRD Member State's allocations (Annex XI)	311 641 628.00	311 640 628.00	311 640 628.00	311 640 628.00	311 640 628.00	N/A	1 558 204 140.00
	<b>Financial Year, minimum spending requirements under Regulation (EU) 2021/2115</b>	<b>2023</b>	<b>2024</b>	<b>2025</b>	<b>2026</b>	<b>2027</b>	<b>2028</b>	<b>Total</b>
31	Reserved for LEADER (Article 92(1)) (minimum 5%) - percentage	5.00	5.00	5.00	5.00	5.00	N/A	5.00
32	Reserved for LEADER - amount	15 588 000.00	15 588 000.00	15 588 000.00	15 588 000.00	15 588 000.00	N/A	77 940 000.00
33	Reserved for environmental and climate-related objectives under EAFRD (Article 93) (minimum 35%) - Outermost regions excluded - percentage	67.15	67.15	67.15	67.15	67.15	N/A	67.15
34	Reserved for environmental and climate-related objectives under EAFRD - amount	209 265 891.81	209 265 891.81	209 265 891.81	209 265 891.81	209 265 889.14	N/A	1 046 329 456.38
35	- Out of which for Article 70	141 315 030.54	141 315 030.54	141 315 030.54	141 315 030.54	141 315 027.84	N/A	706 575 150.00
36	- Out of which for Article 71 (50%)	50 262 500.00	50 262 500.00	50 262 500.00	50 262 500.00	50 262 500.00	N/A	251 312 500.00
37	- Out of which for Article 72						N/A	
38	- Out of which for Article 73 linked to specific objectives in Article 6(1) points (d), (e) and (f) and, as regards animal welfare, in Article 6(1), point (i)	17 688 361.27	17 688 361.27	17 688 361.27	17 688 361.27	17 688 361.30	N/A	88 441 806.38
38a	- Out of which for Article 74 linked to specific objectives in Article 6(1) points (d), (e) and (f)						N/A	
39	Difference as compared to minimum amount	N/A	N/A	N/A	N/A	N/A	N/A	500 958 007.38
39a	To be reserved for young farmers (Annex XII) - (Article 95) (if only Direct Payments: annual amounts to be respected)	N/A	35 588 460.00	35 588 460.00	35 588 460.00	35 588 460.00	35 588 460.00	177 942 300.00
39b	Reserved for young farmers		35 588 460.00	35 588 460.00	35 588 460.00	35 588 460.00	35 588 460.00	177 942 300.00
40	Reserved for young farmers - needed to reach minimum requirements		35 588 460.00	35 588 460.00	35 588 460.00	35 588 460.00	35 588 460.00	177 942 300.00
41	- through Complementary income support for young farmers (under Direct Payments)	N/A	35 588 460.00	35 588 460.00	35 588 460.00	35 588 460.00	35 588 460.00	177 942 300.00

42	"of which needed to reach minimum requirement" - basis for reverse ceiling	N/A	35 588 460.00	35 588 460.00	35 588 460.00	35 588 460.00	35 588 460.00	177 942 300.00
43	- through investments by young farmers (weighted at 50%) (under Rural Development)						N/A	
44	"of which needed to reach minimum requirement" - basis for reverse ceiling						N/A	
45	- setting up of young farmers (under Rural Development)						N/A	
46	"of which needed to reach minimum requirement" - basis for reverse ceiling						N/A	
47	Minimum amount to be reserved for eco-schemes (Article 97)	N/A	296 570 499.00	296 570 499.00	296 570 499.00	296 570 499.00	296 570 499.00	1 482 852 495.00
48	Rebate (where relevant - optional for Member States)	N/A						
49	Annual amounts reserved for eco-schemes under Direct Payments	N/A	296 570 499.00	296 570 499.00	296 570 499.00	296 570 499.00	296 570 499.00	1 482 852 495.00
51	Total amount for eco-schemes	N/A	296 570 499.00	296 570 499.00	296 570 499.00	296 570 499.00	296 570 499.00	1 482 852 495.00
53	Amount reserved for redistributive payment (Article 29) - minimum 10% annually applied on row 17, unless derogation applies	N/A	118 628 199.60	118 628 199.60	118 628 199.60	118 628 199.60	118 628 199.60	593 140 998.00

## Annex II

### Total EAFRD contribution for each type of intervention and for technical assistance

Article 32(6)(b) of Regulation (EU) 2021/2116: Total EAFRD contribution to each type of intervention under Regulation (EU) 2021/2115 for the entire period		
		in EUR
01	Environmental, climate-related and other management commitments (Article 70)	706 575 150.00
02	Natural or other area-specific constraints (Article 71)	502 625 000.00
03	Area-specific disadvantages resulting from certain mandatory requirements (Article 72)	0.00
04	Investments, including investments in irrigation (Articles 73 and 74)	128 651 806.38
05	Setting up of young farmers and new farmers and rural business start-up (Article 75)	0.00
06	Risk management tools (Article 76)	0.00
07	Cooperation (Article 77)	178 306 170.50
08	Knowledge exchange and dissemination of information (Article 78)	39 606 813.00

Article 94 of Regulation (EU) 2021/2115: Total EAFRD contribution for Technical assistance for the entire period			
		in EUR	% EAFRD
		2 439 198.74	0.1565391



## Annex III

### Reverse financial ceilings

<b>Table 1</b>	
<b>Financial ceilings for the total EAFRD expenditure for rural development for the entire period of the CAP Strategic Plan under Regulation (EU) 2021/2115, other than:</b>	
	in EUR
LEADER (Article 92(2))	1 480 293 933.00
Interventions addressing environmental and climate-related specific objectives (Article 93(3))	1 012 832 691.00
Interventions under Article 70, Article 72, Article 73 and Article 74 insofar these interventions address the specific objectives set out in Article 6(1), points (d), (e), (f) and as regards animal welfare, in Article 6(1) point (i) and insofar these interventions are taken into account for a reduction of the eco-schemes ringfencing requirement (Article 97(11)) <sup>1</sup>	N/A
Interventions for the setting up of young farmers (Article 95(4)) <sup>2</sup>	N/A
Investments by young farmers (Article 75(2) point (a), Article 95(5) and Article 73(4), second subparagraph, point (a)(ii)) <sup>2</sup>	N/A

<b>Table 2</b>					
<b>Financial ceilings per calendar year, for the total expenditure for types of intervention in the form of Direct Payments under Regulation (EU) 2021/2115 other than:</b>					
	in EUR				
	Calendar year 2023	Calendar year 2024	Calendar year 2025	Calendar year 2026	Calendar year 2027
Complementary income support for young farmers (Article 95(3)) <sup>3</sup>	1 150 693 536.00	1 150 693 536.00	1 150 693 536.00	1 150 693 536.00	1 150 693 536.00
Schemes for the climate, environment and animal welfare (Article 97(10))	N/A	N/A	913 437 136.92	913 437 136.92	889 711 497.00
Complementary redistributive income support for sustainability (Article 98(2))	1 067 653 796.40	1 067 653 796.40	1 067 653 796.40	1 067 653 796.40	1 067 653 796.40

<sup>1</sup> This reverse ceiling is only established in case of application of a reduction to the eco-schemes ringfencing provided for under Article 97(3) of Regulation (EU) 2021/2115. Otherwise, the row is not applicable.

<sup>2</sup> This reverse ceiling is only established in case the relevant EAFRD interventions are used for the generational renewal minimum amount ringfencing provided for under Article 95 of Regulation (EU) 2021/2115. Otherwise, the row is not applicable.

<sup>3</sup> This reverse ceiling is only established in case complementary income support for young farmers interventions are used for the generational renewal minimum amount ringfencing provided for under Article 95 of Regulation (EU) 2021/2115. Otherwise, the row is not applicable.

## Annex IV

### Additional national financing provided within the scope of the CAP Strategic Plan

Rural development interventions under Regulation (EU) 2021/2115	
Intervention in the CAP Strategic Plan for which financing is granted	Budget (in EUR)

National financial assistance in the fruits and vegetables sector under Regulation (EU) 2021/2115					
	Calendar year 2023	Calendar year 2024	Calendar year 2025	Calendar year 2026	Calendar year 2027
Estimated amount of national financial assistance (in EUR) (Article 53)					