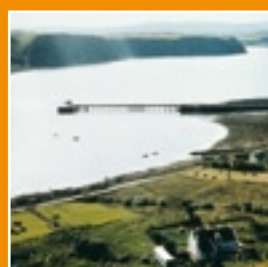
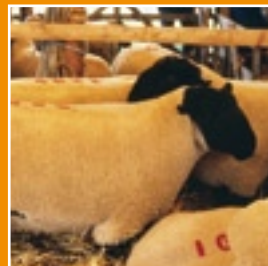




The Integrated Administration and Control System



Notes for Guidance IACS(1) 2008



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SCOTTISH GOVERNMENT

The Integrated Administration And Control System (IACS) 2008

NOTES FOR GUIDANCE

These notes tell you about the Integrated Administration and Control System (IACS) 2008. Please read them carefully so you understand what you need to do. Contact your Scottish Government Rural Payments and Inspections Directorate area office if you need more information, or visit www.scotland.gov.uk/SAF08. Our staff can only give you general guidance, not specific business advice. If you have any doubts, ask a professional adviser for help.

Main Changes

- The LFASS 2008 claim is on the IACS (2). Please read Annex 3.
- Compulsory set-aside rate for 2008 will be 0%. You can claim all crops eligible for Single Farm Payment on land you are claiming against your set-aside entitlements. To receive payment on set-aside entitlements that land must be set-aside eligible.
- The crops eligible to be claimed under SFPS have changed. Please see information note enclosed in your pack.
- The Energy Crop Scheme has changed. If you are processing crops on your holding you will now have to use all these crops on your holding. Please read Annex 1.
- We have requested a further breakdown of dairy and beef cattle under six months old on the IACS (2). We need this to calculate the stocking density of participants in health and welfare plans under the LMCMS.

New crop codes

- Code SAAP- A should be used to identify arable crops being produced on set-aside eligible land you are claiming against your set-aside entitlements.
- Code SAAP- F should be used to identify forage being produced on set-aside eligible land you are claiming against your set-aside entitlements.
- Code SAAP - PROT should be used to identify protein crops on which you wish to claim PCP & set-aside entitlements.
- Code LIEM should be used where SFPS is being claimed on agri-environmental options that are ineligible for LFASS.
- Code UCL should be used for unclaimed land that no other crop code describes.
- Code NURS should be used to identify some nursery crops.

www.ruralpaymentsonline.com

Complete the SAF using Rural Payments Online and we will:

- give you up to date Single Farm Payment Scheme entitlement information
- calculate your totals automatically
- reduce the chance of you making mistakes
- provide 24 hour access and give you an instant receipt

For further information visit www.ruralpaymentsonline.com
or phone 0845 601 7597

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ABBREVIATIONS USED IN THIS BOOKLET

AAI	Agents Authorisation Form
BACS	Bankers Automated Clearing System
ECS	Energy Crops Scheme
FIS	Field Identification System
GAEC	Good Agricultural and Environmental Condition
IACS	Integrated Administration and Control System
LBCF	Land and Business Change Form
LFA	Less Favoured Area
LFASS	Less Favoured Area Support Scheme
LMCMS	Land Management Contract Menu Scheme
LMO	Land Managers Options
NAS	Nuts Aid Scheme
OS	Ordnance Survey
PCP	Protein Crop Premium
RPA	Rural Payments Agency
SAF	Single Application Form
SBCS	Scottish Beef Calf Scheme
SFPS	Single Farm Payment Scheme
SGRPID	Scottish Government Rural Payments and Inspections Directorate
SRDP	Scotland Rural Development Programme

KEY POINTS

If you are claiming under the:

- Single Farm Payment Scheme (SFPS)
- Scottish Beef Calf Scheme (SBCS)
- Energy Crop Scheme (ECS)
- Protein Crop Premium (PCP)
- Nuts Aid Scheme (NAS)
- Land Managers Options (LMO)
- Land Management Contract Menu Scheme (LMCMS)
- Less Favoured Areas Support Scheme (LFASS)

you must:

- **If claiming under SFPS, fill in the relevant sections of your SAF to activate your SFPS entitlements by 15 May 2008.**
- **Ensure that your SGRPID area office receives your completed SAF on or before 15 May 2008.**
- **If applying for LMO or making an LMCMS declaration, fill in and submit an LMO application (LMO(2)) by 15 May 2008.**
- **If claiming under SBCS, fill in and submit your SBCS claim form(s) by 31 December 2008.**
- **If you have made changes to your land, business or contact details, since you submitted your SAF 2007 or you make changes between 16 May 2008 – 15 May 2009 tell us about this by filling in and sending us an LBCF (see section 3).**
- **If you are posting your SAF to us ensure that you have paid the correct postage. It is your responsibility to ensure we receive it on time. If we receive your SAF after the 15 May 2008 deadline we will apply late claim penalties.**

KEY DATES

Date	Event
1 January 2008	Start of the SAF year. You must meet all cross compliance conditions from this date.
15 January 2008	Start of the set-aside period. You must not have any crops still in the ground or graze land, that is managed as set-aside.
15 May 2008	Last day for SGRPID to receive your SAF if you are to avoid a late claim reduction. Last day for Rural Payments Agency (RPA) to receive your non-food contract for industrial crops grown on set-aside land, or under the Energy Crop Scheme. Last day for SGRPID to receive your LMO application (SGRPID cannot accept applications received after 15 May). Start of the LMCMS scheme year.
31 May 2008	Last day we can accept amendments to SAFs (received on or before 15 May 2008) without reducing your payments.
9 June 2008	Last day for SGRPID to receive your SAF (SGRPID cannot accept SAFs received on or after 10 June).
30 June 2008	Payment window for 2007 closes.
15 July 2008	You can sow crops on set-aside land for harvest in 2009.
31 August 2008	2008 set-aside period ends.
1 December 2008	Payment window opens for SFPS, ECS, NAS and PCP.
31 December 2008	Cross compliance period ends.

1. Introduction

This booklet sets out the detailed rules of the IACS and the SAF for the SFPS. The SAF also incorporates the claim for NAS, ECS, PCP, LFASS and the area based options of the LMO and LMCMS. The SAF is a declaration of all the permanent and seasonal land you have in the United Kingdom as a separate IACS business. If you have land in different parts of the UK you will have to fill in a SAF for each country you have land in. You should read the scheme guidance for any scheme you are claiming under, which requires you to submit a SAF, and the Cross Compliance Notes for Guidance.

Who needs to apply?

You must submit a SAF if you wish to claim and be paid under any of the following 2008 schemes: SFPS; SBCS; LMO/LMCMS; LFASS; ECS; PCP; and NAS.

You must complete:

- A Single Application Form (IACS(2));
- Field Data Sheets (IACS(3) and IACS(4)), detailing **all** the land you have on 15 May 2008.

If you do not declare all your land, we may apply penalties.

If you do not submit a SAF, your SFPS payments will be lost for the scheme year. And, if you have claimed under any of the other schemes listed above, these claims will not be valid and we will not make payment.

2. Eligibility

Farmers and land managers

To be eligible to claim under SFPS, SBCS, LFASS, ECS, PCP and NAS you must also be a farmer carrying out an agricultural activity. Additionally, claimants under the SFPS must have SFPS entitlements. To be eligible to claim LMO/LMCMS, you can be any land manager.

- **A farmer** is defined in European regulations as, “a natural or legal person, or a group of natural or legal persons, whatever legal status is granted to the group and its members by national law, whose holding is situated within Community territory, and who exercises an agricultural activity”. This includes legally constituted bodies such as a partnership, company or trust. **Note:** you must be over 16 years of age.
- **Agricultural activity** is defined as, “the production, rearing or growing of agricultural products including harvesting, milking, breeding animals and keeping animals for farming purposes, or maintaining the land in good agricultural and environmental condition (GAEC)”.

Agents

You can authorise an agent to act for you or your business. You must fill in form AAI (available from your SGRPID area office) to authorise an agent to act for you, if you have not already done so. For some forestry businesses who deal with more than one agent, a lead agent may have to be nominated. Your SGRPID area office can provide further detail if it is relevant. However, you will still be responsible for meeting scheme rules and for any penalties we might apply for breaches of scheme rules by yourself or the business.

Production

There is no requirement to keep livestock or grow crops to be eligible to claim for SFPS but, whether you produce anything or not you will still need to keep your land in GAEC. However, if you have entitlements with special conditions you must maintain at least 50% of the livestock units that earned you the entitlement.

3. Claiming subsidy

Completing your SAF

The SAF can be filled in and signed by:

- An agent if they have been authorised to do so for the individual or business;
- A company official (for example farm manager) if they have been authorised to do so for the company;
- A sole trader;
- A partner in a partnership if they have been authorised to do so for the partnership;
- A representative of a sheep producer group if they have been authorised to do so for the group, by the group as a whole;
- An Executor of a will.

Completing your SAF on-line

You can submit your SAF on-line at www.ruralpaymentsonline.com. You can get more information about our on-line service at www.ruralpaymentsonline.com or phone 0845 601 7597.

Land and Business Change Form

You must fill in an LBCF to tell us if the information on your SAF 2008 is incorrect because you have:

- changed your business name or structure;
- changed your permanent field boundaries;
- moved whole or part fields between holdings;
- had fields or parcels of land to register for agriculture or forestry use for the first time;
- had fields going out of agriculture; or
- the pre-printed information on your SAF 2008 is incorrect and you have not already told us about this.

If possible you should tell us about these changes by 15 May 2008.

You should also tell us if you make any of the changes described above between 16 May 2008 and 15 May 2009 as soon as they take place.

The LBCF and guidance is available on our website or you can get one from your SGRPID area office.

Businesses

If you are involved in different businesses, and if each business is managed as a separate business you can submit a separate SAF for each business. In most cases we will already have assessed whether the businesses are separate but if we have not we may need to seek more information. We will consider the legal status of each business, how far operations are run separately each day in practice, whether there are separate farm plans and accounts, the independence of decision-making between the separate farms and where the overall economic control of the businesses rests. We may also ask you for partnership agreements, Articles of Association and accounts. Each of these factors is not necessarily conclusive by itself. Ultimately, you must satisfy us that the businesses are separate.

We must check, where businesses are split or created, that they have not been established for the main purpose of avoiding individual limits on aid or penalties. If you tell your SGRPID area office or you submit an LBCF telling them that you have created a new business or that you have changed an existing business, we may need to get more information. SGRPID will withhold (or if paid recover) subsidy if it discovers that businesses have been created for the sole purpose of artificially creating the conditions for subsidy.

If your business structure changes after 15 May 2008, this may affect the aid which you can subsequently claim. You should inform your SGRPID area office immediately, before the changes occur. You will have to complete an LBCF.

Cross Border Applications

If you have land in different parts of the UK, which you manage as part of one business, you must enter the land in each country, in that country's forms. You should submit all of your SAFs to the area office in the country which deals with your main farm unit. Under IACS rules the country to which you submit your SAFs is responsible for the processing and payment of your claim.

Transfer of Land

Your SAF must show the land which you have at 15 May 2008. If, during the IACS year, you take over the whole of a holding which has been claimed or declared by another farmer in 2008, we may be able to transfer the whole area on their SAF to you to support your claims. Your SGRPID area office can provide more information and a transfer application form.

4. Deadline for applications

Your SGRPID area office must receive your SAF and all supporting documentation no later than 15 May 2008.

Late applications

We can accept your SAF up to 25 calendar days after the closing date of 15 May 2008. We cannot accept your SAF if we receive it more than 25 calendar days late (that is after 9 June 2008). This means you will be unable to activate any SFPS entitlements you have allocated to you for 2008 and we will not be able to pay you under any scheme which requires you to submit a SAF.

Except in cases of force majeure or exceptional circumstances, we will reduce your payments for all schemes covered by the SAF by 1% for each working day your SAF is late during the 25 calendar day period, after the 15 May deadline.

We cannot accept LMO or LMCMS applications we receive after 15 May 2008.

Acknowledging the SAF

When we receive your SAF, we will record it and send you an acknowledgement - normally within 10 working days. If you delay submitting your SAF until close to the deadline our acknowledgement may take longer. It will confirm the total areas you have claimed or declared and if you have claimed LFASS, PCP, ECS and NAS. It will also confirm the currency you have opted to be paid in. It is your responsibility to check the information in the acknowledgement letter and tell us of any problems you identify. If we dispute receiving your SAF, you must be able to produce our official acknowledgement to show that we received it before the closing date. If you do not receive an acknowledgement, please contact your SGRPID area office in good time so that, if necessary, you can deliver another SAF before the closing date. We recommend, if you are posting your SAF to us that you send it by recorded delivery.

5. Amendments and additions

You can amend your SAF up to and including 31 May 2008 to:

- Add agricultural parcels of land;
- Change the use of land parcels; and
- Change the schemes claimed for individual parcels of land.

If we receive amendments on or after 1 June 2008, we will apply a 1% late submission penalty to each field amended, for each working day the amendment is late. We will not accept any amendments after 9 June 2008.

Obvious error

You can correct mistakes in your SAF, which can be classified as an obvious error, without penalty at any time. As a general rule an obvious error has to be detected from the information given in the aid application submitted. An obvious error is one of a purely clerical nature that is obvious to us during a basic examination of the aid application or an error detected as a result of a coherence check (that is contradictory information). We have to be satisfied that you acted in good faith and there is no possibility that fraud or dishonesty is involved. A failure to submit a claim or application under any of the schemes listed in section 1 cannot be considered an obvious error.

Notified error

After you send us your SAF you may realise you have included in error an area of land that is ineligible for the payment you have claimed. You may correct this error in your SAF at any time if:

- you notify your SGRPID area office in writing;
- we have not told you of the error first; and
- we have not told you of an intended inspection, which subsequently reveals the error.

Withdrawal

You can withdraw all or part of your SAF at any time if:

- you apply in writing to your SGRPID area office, identifying the field, the area in question and the relevant field data sheet;
- we have not told you of an error in your SAF; and
- we have not told you of an intended inspection, which subsequently reveals an error in the area you wish to withdraw.

6. Reductions, exclusions and penalties

Failure to declare all the agricultural land on your holding

If you do not declare all the permanent and seasonal agricultural land that you have on the 15 May 2008 on your SAF (not just land on which you are claiming SFPS), we will reduce your SFPS payment.

If there is a difference between the total area you declare on your SAF and the total agricultural land that you should have declared, we will reduce your payment as follows:

Difference	Reduction
Up to 3%	No reduction in payment
More than 3% and up to 20%	1% reduction
21% to 50%	2% reduction
More than 50%	3% reduction

If you have any doubt about what areas you should declare, you should contact your SGRPID area office or seek professional advice.

Discrepancies in areas declared

We cannot pay on an area greater than the area you declare on your SAF. If we find that the area of a crop group is greater than the area you declared on your SAF, we will pay on the area you declared. For the SAF, the crop groups are:

- SFPS use, including set-aside;
- Energy crops;
- Protein crops;
- Nuts.

If we find a difference between the number of SFPS payment entitlements you hold and the number of eligible hectares you declared on your SAF, we will calculate your SFPS payment on the lower number.

You must declare sufficient land to match the number of set-aside entitlements you hold. If you do not, we will reduce your other eligible land by the shortfall and over declaration penalties will be applied where applicable. You will not be paid on the shortfall on set-aside entitlements, nor will these entitlements be counted as having been used in the scheme year. If we find that land you declared as SFPS set-aside was not set-aside, we will deduct it from the overall area you declared.

Within the same crop group, we can offset an over declaration of one land parcel's area against an under declaration of another's.

If the determined area for a crop group is less than that declared on the SAF, payment will be calculated on the area determined or, for SFPS only, the number of payment entitlements held, if this is less than the area determined.

Overdeclaration Penalties

These rules will apply in cases where the number of hectares of eligible land found is less than the number of hectares declared as part of the SAF, or for SFPS, the number of payment entitlements held.

Whether penalties are appropriate depends on a comparison between the number of hectares of eligible land declared; the number of hectares found; and the number of entitlements held.

For example:

- If the land found is **less than** the land declared but the land declared is **equal to or less** than the number of entitlements held, penalties will be applied based on the difference between land declared and found.
- If the land found is **less than** the land declared but the land declared is **greater than** the number of entitlements held, penalties will be applied based on the difference between the land found and the number of entitlements held.
- If the land found is **less than** the land declared but the land found is **greater than** the number of entitlements held, no penalties will be applied.

If you declare more land than you require to activate your payment entitlements, providing all the land declared is found to be eligible, we will not apply any overdeclaration penalties. For example:

Number of entitlements held = 10
Number of eligible hectares declared = 15
Number of hectares found = 12

Land found is higher than the number of entitlements held, therefore, no penalties are applicable.

Even if the land found is less than the number of entitlements held, we will only apply an overdeclaration penalty based on the difference. For example:

Number of Entitlements held = 15
Number of eligible hectares declared = 10
Number of hectares found = 8

Penalty will be based on the 2ha shortfall.

Where there is a difference between the number of hectares found and the number of hectares of eligible land declared or the number of entitlements held (whichever is the lesser), reductions in payment will apply as follows:

- If the difference is more than either 3% or 2 hectares, but not more than 20%, the payment will be reduced by twice the difference found.
- If the difference is more than 20% no payment will be made for the crop group concerned.

If the area you declare on your SAF exceeds the area we find (for all crop groups) by more than 30%, no payment for the SFPS or other schemes covered by your SAF will be made. However, SFPS will be exempt from this penalty if the area determined is equal to or greater than the number of payment entitlements held.

If the area you declare on your SAF exceeds the area we find (for all crop groups) by more than 50%, no payment for the SFPS or other schemes covered by your SAF will be made. In addition the payment next year will be reduced by an amount corresponding to the difference in payments between the area declared or payment entitlements held and the area determined. If the full payment cannot be deducted from next year's payment, the remainder will be deducted from payments in the following two years. However, SFPS will be exempt from this penalty if the area determined is equal to or greater than the number of payment entitlements held.

Non-food set-aside and Energy Crop Scheme

If you fail to deliver the correct quantity of crops grown for non-food set-aside or under the ECS, you will be subject to the same reductions as set out above. The area is calculated by multiplying the area of land cultivated for these crops by the percentage shortfall in the delivery of the crop.

Intentional over declaration

If you intentionally over declare land within a crop group, and the difference between the area you declared and the area we found is 20% or less of the area found, we will make no payment for that crop group that year. If the difference is more than 20%, as well as making no payment that year, we will reduce your payment in the next calendar year by an amount which corresponds to the difference in payments between the area you declared and the area we found. If we cannot take the full amount from your payment in the next calendar year, we will take the remainder from payments in the two subsequent years.

A false declaration made intentionally or recklessly is a criminal offence which carries a maximum sentence of an unlimited fine or two years imprisonment. If we find that you have intentionally or recklessly made a false declaration you will be liable to prosecution.

Reductions for cross compliance failure

These are detailed in the Cross Compliance Notes for Guidance.

Force majeure and exceptional circumstances

We may accept that a farmer was prevented from meeting certain obligations due to either force majeure or exceptional circumstances. If so, we may not apply penalties. Force majeure is defined as "unusual circumstances, outside a farmer's control, the consequences of which, in spite of all due care, could not be avoided except at the cost of excessive sacrifice on their part". Examples of force majeure and exceptional circumstances include:

- The death of the farmer
- The long term professional incapacity of the farmer
- A severe natural disaster affecting the holding's agricultural land
- The accidental destruction of livestock buildings, and
- An epizootic disease affecting livestock.

To apply for force majeure or exceptional circumstances, you must write to your SGRPID area office within 10 working days of the event and provide as much evidence as you can to support your case, including proof that the event occurred. We will consider each case on its merits.

7. Inspections and records

Inspections

We must carry out on-farm inspections. If you are selected for inspection we will check to ensure you meet the rules of the scheme/schemes you are claiming under and are meeting the Cross Compliance conditions.

We are not required to provide advance notice of on-farm inspections. If you, or others acting on your behalf, prevent an inspection from being carried out, we will not pay you. More detailed information about inspections is available from our area offices.

Records

You are required to keep all records relating to any scheme you have claimed under for 4 years from the end of the calendar year in which you made your claim. More detailed information about the records you need to keep is available from our area offices.

8. Payments

Sterling or Euros?

We can pay you in either Pounds Sterling or Euros (except LMO, LMCMS and LFASS where the payment amounts have only a sterling value). We will pay you in Sterling unless you **choose to be paid in Euros**.

To be paid in Euros you need to tick the box at Question 7 of the IACS(2) form. If you ask to be paid in Euros and we have paid you in Euros before, we will use the same account details for your 2008 payment unless you tell us not to. If you have not been paid in Euros before we will send you a BACS (2) (Euros) form for Euro payments. You must return the BACS (2) to the Single Farm Payment Team (see Annex 6 for contact details).

If you do not tick the Euros box on the IACS(2) form and then decide you want to be paid in Euros you must tell us this by 30 June 2008. After 30 June 2008, you will be tied to payments in either Sterling or Euros until the following IACS year.

Payments by BACS

We will make payments under all schemes covered by IACS to your business' nominated bank account using the BACS. If we do not already have your bank account details, or if you want to change them, you must fill in a BACS (1) form and submit it to your SGRPID area office.

Please keep your BACS details up to date to avoid payment delays. BACS(1) and BACS (2) (Euros) forms are available from your SGRPID area office.

We will not process requests for mandates.

9. Releasing information about you and your payments

We have a legal duty to keep the conditions of the Data Protection Act 1998, the Freedom of Information (Scotland) Act 2002 and the Environmental Information (Scotland) Regulations 2004.

It is our policy to release information about the amounts of subsidies we pay and who receives payment under any scheme which requires you to submit a SAF (this includes the new schemes under the Rural Development Regulation). We will process personal information we receive in line with the Data Protection Act 1998, but you should be aware that we will generally disclose (that is, make available for other people to see) the particular information mentioned above.

We will also protect other personal information we receive in line with the Data Protection Act 1998. We will use the information provided in the Common Agricultural Policy subsidy application mainly for the purpose of processing the applications. However, we may also use personal information, depending on the conditions of the 1998 Act, for purposes connected with:

- Administration of the Common Agricultural Policy;
- Scotland Rural Development Programme and other aid schemes;
- The production and safety of food;
- Management of land and other environmental controls;
- Providing services to businesses;
- Improving public service delivery;
- Animal health and welfare; and
- Occupational health and welfare.

We may pass information (when necessary for these purposes) to other organisations. For example, to Customs and Excise for import and export purposes, or to local authorities for milk or health purposes. This may include sharing field-boundary information with organisations who can show they have a need for this kind of information. We may also use information for statistical purposes, which may reduce the need for collecting some statistical information, or when we need to keep to the Freedom of Information Act or the Environmental Information Regulations noted above.

10. Appeals and complaints

Appeals against our decision

If you have been penalised and are not sure why we made this decision or do not understand it you should contact your SGRPID area office. If, after this, you are still not satisfied with our decision then you may wish to submit a formal appeal under the EU Agricultural Subsidies Appeals procedure. The appeal needs to be received by us within 60 calendar days from the date of our decision letter. You can get a copy of the appeal form (API) from your SGRPID area office or alternatively download a copy from the Scottish Government website.

The appeals procedure is set out in the booklet EU Agricultural Subsidy Schemes Appeals Guidance which you will also find on our website at www.scotland.gov.uk/Topics/Agriculture/grants/standardsservices/Appeals.

Please note all formal appeals should be sent to our EU Agricultural Appeals Secretariat, Room 343, Pentland House, 47 Robb's Loan, Edinburgh, EH14 1TY. You can also contact them at appealssecretariat@scotland.gsi.gov.uk if you need more information.

Complaints about our standard of service

We aim to provide a high quality service to all our customers but sometimes things can go wrong and we may not meet these standards. The complaints procedure allows you to raise any concerns you may have. We will treat your complaint seriously and send you a full response.

If you wish to complain, the booklet *Complaints Procedure for Agricultural Matters (CFI-2004)* explains how we will handle your complaint and the standard of service you should expect from us while we look in to your complaint.

For more information about our complaints procedure please contact the Complaints Secretariat at Agri-Complaints@scotland.gsi.gov.uk.

Other ways to complain

You may complain in other ways. You may ask your Member of the Scottish Parliament (or your Member of the UK Parliament) to take up your complaint with the Cabinet Secretary for Rural Affairs and the Environment at the Scottish Government, Pentland House, 47 Robb's Loan, Edinburgh, EH14 1TY.

If you have used our complaints procedure and are still not satisfied, you (or your representative) may ask the Scottish Public Services Ombudsman to investigate your complaint. Your representative may be an MSP, local councillor or any person you consider suitable to represent your interests. Your complaint must be submitted to the Scottish Public Services Ombudsman, 4 Melville Street, Edinburgh, EH3 7NS within 12 months after the day on which you first had notice of the matter which you are complaining about. You can find more information about the Scottish Public Sector Ombudsman at www.scottishombudsman.org.uk.

If you are satisfied with the service we have provided, or wish to highlight some exceptional performance, we would be happy to hear from you. We would welcome your suggestions on how we might build on the service we provide.

11. Legal Base

The legal base for the Integrated Administration and Control System is in Council Regulation 1782/2003 and Commission Regulation 796/2004.

We aim to provide as much guidance as possible on the IACS. But these notes do not provide a full statement of the law (which only the European Court of Justice can give). If you have any legal questions, you should get appropriate legal advice from a solicitor.

Annex I: Energy Crop Scheme (ECS)

1. Outline of the scheme

We will pay aid for areas sown under energy crops which are being grown for the production of energy products which meet the scheme conditions. For 2008, we will pay a flat rate of aid of €45 per hectare, for areas sown under energy crops. The payment is subject to a ceiling of 2 million hectares throughout the EU. If this ceiling is exceeded, the payment of €45 per hectare will be reduced. We aim to pay this between 1 December 2008 and 30 June 2009.

If you grow energy crops, we will only pay aid on areas where production is covered by either a contract between you and a processor, or a declaration by you that you are processing the crop on your holding, for use on your holding. You need to send us a copy of the contract or your declaration with your SAF. We can pay you the SFPS payment and the energy crop payment on eligible land if you declare the eligible crop code for SFPS in columns I and J of your Field Data Sheet. If you enter the eligible crop code in the 'Other Land' columns of your Field Data Sheet (columns K and L), we will pay you the Energy Crop Scheme payment only.

2. Eligibility

Land

You can claim aid for energy crops on any land declared on your SAF **other than set-aside land**, whether eligible for SFPS or not.

Raw materials

Energy crops are crops supplied essentially for the production of the following energy products:

- Those considered bio-fuels as listed in EC Directive 2003/30/EC - Article 2 Point 2 (see below);
- Electric and thermal energy produced from bio-mass.

List of acceptable biofuels and energy products

- bioethanol: ethanol produced from biomass and/or the biodegradable fraction of waste, to be used as biofuel;
 - biodiesel: a methyl-ester produced from vegetable or animal oil, of diesel quality, to be used as biofuel;
 - biogas: a fuel gas produced from biomass and/or from the biodegradable fraction of waste, that can be purified to natural gas quality, to be used as biofuel, or woodgas;
 - biomethanol: methanol produced from biomass, to be used as biofuel;
 - biodimethylether: dimethylether produced from biomass, to be used as biofuel;
 - bio-ETBE (ethyl-tertio-butyl-ether): ETBE produced on the basis of bioethanol. The percentage by volume of bio-ETBE that is calculated as biofuel is 47%;
 - bio-MTBE (methyl-tertio-butyl-ether): a fuel produced on the biomass of biomethanol. The percentage by volume of bio-MTBE that is calculated as biofuel is 36%;
 - synthetic biofuels: synthetic hydrocarbons or mixtures of synthetic hydrocarbons, which have been produced from biomass;
-

- biohydrogen: hydrogen produced from biomass, and/or from the biodegradable fraction of waste, to be used as biofuel; and
- pure vegetable oil: oil produced from oil plants through pressing, extraction or comparable procedures, crude or refined but chemically unmodified, when compatible with the types of engines involved and the corresponding emission requirements.

3. Selling to a collector or first processor

If you are selling to a collector or first processor, production must be covered by a signed and dated contract between you and the collector or first processor. A separate contract must be agreed and submitted for each raw material. You must deliver all raw materials harvested to the collector or first processor.

Contract

Your contract with the collector or first processor, in support of your application for aid, must be lodged by the collector or first processor with the Rural Payments Agency (RPA) in Exeter by 15 May 2008. For biennial, multiannual or permanent crops (where harvesting does not take place each year), you do not need a new contract each year. You must send us a copy with your SAF.

Your contract must specify:

- the names and addresses of the parties to the contract, including the grower's main location code and Business Reference Number (BRN);
- the duration of the contract. The dates of sowing/planting, harvesting, delivery of raw material from the holding and the date for final processing. For perennial crops a new contract should be submitted in respect of each harvest;
- the species of crop used to provide the raw material and the area planted with each species in hectares to two decimal places;
- any conditions applicable to the delivery of the forecast quantities of raw materials;
- an undertaking from you and the collector or first processor to fulfil the obligations in relation to equivalence (ie use of equivalent quantity of raw material within the EU Community); and
- the intended primary end uses for the raw material.

Amendment and termination

Contracting parties may amend or terminate a contract after it is submitted provided that they send the original of the amended or terminated contract to the RPA (and a copy to us) no later than 31 May 2008.

4. Processing on your Holding

If you undertake processing on your holding, for use on your holding. You may:

- Use short rotation forest trees covered by ex 0602 90 41 or all the cereals or the oilseeds covered by CN codes 1201 00 90, 1205 90 00 and 1206 00 91 harvested (see below):
- As fuel for heating your agricultural holding.
- For the production on the holding of power or bio-fuels.
- Process all the raw material harvested on your holding into bio-gas falling within CN code 2711 29 00 (see below).

In these cases, you must give us a declaration that you will use or process directly the raw material for your own use.

We will apply adequate checks to ensure that the raw material is used directly on the holding or is processed into bio-gas falling within CN code 2711 29 00 for your own use.

Cereals and oilseeds used as fuel for heating your agricultural holding or for the production of power or bio-fuels for use on your holding must be denatured in accordance with the method laid down by SGRPID. We may, however, authorise the oil produced by processing oilseeds for the production on your holding of power or bio-fuels for use on your holding to be denatured instead of the oilseeds themselves, provided that such denaturing takes place immediately after the seeds are processed into oil and that the use to which the seeds are put is checked.

CN codes

- **1201 00 90** Soya beans other than for sowing.
- **1205 00 90** Rape or colza seeds other than for sowing (only those types referred to in Articles 4(1) and 4(2)(a), (b) and (e) of Commission Regulation (EC) No 2316/1999 i.e. certified seed of double-zero (00) varieties of colza and rape seed notified and entered as such in the Common Catalogue.
- **1206 00 91** Sunflower seeds other than for sowing.
- **2711 29 00** Petroleum gases and other gaseous hydrocarbons in gaseous state, other than natural gas.

Declarations

If you are processing on your holding production must be covered by a declaration. For biennial, multiannual or permanent crops (where harvesting does not take place each year), we will not need a new declaration each year. Your declaration should cover the period up to and including the processing of the crop at the next harvest. You must send us your declaration with your SAF.

Your declaration must specify:

- that you will use or directly process the raw material grown;
- the duration of the declaration and the dates of sowing or planting, harvesting, and final processing;
- the species of crop used to provide the raw material concerned, and the area planted with each species in hectares (to two decimal places);
- any conditions applicable to the production of the forecasted quantities of raw materials; and
- the intended primary end use(s) for the raw material.

Measurement and accounts

- You must have all the raw material harvested weighed by an operator of a weighbridge approved by the local authority. In the case of cereals and oilseeds, where either the entire plant or the straw is used, weighing may be replaced by volumetric measurement of the raw material.
- You must keep separate accounts for the raw material used and the products and by-products resulting from its processing.

5. Representative yields

Each year before the harvest, we will establish and advise you of the representative yields which will have to be attained.

Quantities delivered

You must declare the total quantity of raw materials harvested by variety to us and must confirm the quantities of raw materials delivered and the parties to whom such deliveries are made. The actual quantities to be delivered by you must at least correspond to the representative yield. In duly justified cases, we may, by way of exception, allow a shortfall of up to 10% in the yield.

Where the amendment or termination of a contract has been authorised the quantities you are required to deliver will be reduced.

Exceptional circumstances

Where you inform us that, owing to exceptional circumstances, you will not be able to supply all or part of the raw materials specified in the contract or declaration, we may, after obtaining sufficient evidence of such special circumstances, authorise such amendments to contracts or declarations as appear justified, or may authorise their termination.

Where the land covered by contracts is reduced as a result of an amendment, or where a contract is terminated, you will lose the right to aid in respect of areas struck out of the contracts.

6. Payment

Payment of aid may be made to you once the raw material has been delivered to the collector or first processor and where:

- the declaration of total quantity of raw materials has been made;
- a copy of the contract has been deposited with the RPA;
- the RPA has received proof that the full security has been lodged; and
- each contract meets the conditions detailed in section 3.

For biennial crops, aid can be claimed in each of the two years following the date of the making of the contract, if the conditions above are met from the first year of cultivation (in the second year of cultivation payment can be made without lodgement of security). And the raw material is delivered and declared (see section 5) in the year in which the crop is harvested.

For permanent and multiannual crops, aid can be claimed in each year of cultivation if the conditions above are met from the first year of cultivation and the raw material is delivered and declared (see section 5) in each year in which the crop is harvested.

Annex 2: Protein Crop Premium

If you grow protein crops you can claim payment of the PCP. Eligible protein crops are:

- Peas (but not those intended for human consumption);
- Beans (but not those intended for human consumption); and
- Sweet lupins.

If you farm in a region where traditionally you sow protein crops into a mixture of cereals, we will pay the PCP if you can satisfy us that the protein crops predominate in the mix.

We can pay you the SFPS payment and the PCP on eligible land. You must declare the eligible crop code for SFPS in columns I and J of your Field Data Sheet. If you enter the eligible crop code in the 'Other land' columns of your Field Data Sheet (columns K and L), we will pay you the PCP payment only.

If you wish to claim PCP on land you are also using to activate set-aside entitlements, please use code SAAP- PROT in column I.

The aid is €55.57 per hectare on areas which you sow and cultivate according to local standards. The payment is subject to a ceiling of 1.6 million hectares throughout the EU. If this ceiling is exceeded, the payment of €55.57 per hectare will be reduced. We will aim to pay this premium between 1 December 2008 and 30 June 2009.

Annex 3: Less Favoured Area Support Scheme (LFASS) 2007-2009

We provide full LFASS details in the LFASS Explanatory Notes 2007-2009 which you can find at www.scotland.gov.uk/Topics/Agriculture/Schemes/LFASS. Printed copies were posted to applicants in October 2007 and may be requested from your SGRPID area office. There is no separate application form from LFASS 2008. You must apply for LFASS in form IACS (2).

LFASS eligible land

Land eligible for LFASS is described below and includes revised seasonal land conditions. LFASS eligible land will be land which:

- we have accepted as either Severely Disadvantaged or Disadvantaged within the designated Less Favoured Areas (LFA) in Scotland. You can view maps showing the Scottish LFA boundary at any SGRPID area office;
- meets the IACS definition of forage explained below and has the IACS land use codes compatible with LFASS;
- we have given a grazing category value to, on or before 31 December 2006; and
- you declare in the SAF you submit in the year for which your LFASS payment is to be made.

If you are a new LFASS applicant or were not paid LFASS 2005 and LFASS 2006:

- **in addition** to the above conditions, to be eligible, at least 3 ha of the land you declare must have been included in the SAF 2005 of the business that farmed the land in 2005 and contributed to the payment of that business under LFASS 2006.

Forage and seasonal land

Forage land means the area of land used for feeding or grazing livestock, and may include seasonal land and common grazings. The IACS land use codes, as used in the SAF, compatible with LFASS are set out in sections 1.3 and 1.4 of Annex 1 of the IACS (1a). To count as forage, land should be available throughout the year. We may accept other land you claim as forage in the SAF you submit for the same year as your LFASS application, as long as:

- the land is available and accessible for your use for maintaining livestock, or producing a forage crop, for at least 7 months in the same calendar year for which you are claiming LFASS;
- and the 7 month period must include 15 May in the year to which your LFASS application relates.

You should not claim seasonal land which is abandoned, or does not contribute to the LFASS enterprise by being actively farmed, even if it attracts other subsidy such as SFPS. It will not be eligible for LFASS.

If your forage land is temporarily unavailable during part of the 7 month period, it may still count as forage area. Examples may include land under snow or water, or grazing being restricted in a notification issued under LFASS overgrazing provisions, or by a requirement to observe a prescription for a limited period, under any of the other SRDP schemes.

If you lease land (i.e. seasonal let) we will expect you to demonstrate your right to use the leased land, if we ask you to.

Annex 4: Hemp growers

If you want to grow hemp, you must get a licence from the Home Office. In the UK, it is a criminal offence to grow hemp, for any purpose, without a licence. Unless you have made separate arrangements with the Home Office, you should apply for a licence to:

**Home Office
Licensing Section
Room 239
50 Queen Anne's Gate
London
SW1H 9AT**

or phone **020 7273 3731** (Fax: 020 7035 6161).

You should apply for a licence as early as possible. The Home Office Drugs Branch Inspectorate will consider your reasons for growing the hemp and your proposed growing sites. **They do not issue licences automatically.** You should choose a growing site away from residential areas and major roads where there is poor public access and crop visibility. If minor roads run alongside the site, vehicles should not be able to access it. In some cases, the Home Office may need you to screen crops from view and take other security measures. You may also need to give a Home Office approved processor evidence that you have a contract to supply the hemp.

The cultivation of hemp for purposes in addition to fibre is now eligible under SFPS, and you are no longer required to have or submit a hemp contract with your SAF.

You must use certified seed of one of the eligible varieties. You will need to submit the original official seed labels, confirming the variety, with your SAF. We will return the labels to you. If sowing takes place after 15 May 2008 you must submit the labels no later than 30 June 2008.

Eligible varieties of hemp grown for fibre

Hemp grown for fibre:

Beniko	Ferimon — Férimon
Carmagnola	Fibranova
CS	Fibrimon 24
Delta-Llosa	Futura 75
Delta 405	Kompolti
Denise	Red Petiole
Dioica 88	Santhica 23
Epsilon 68	Santhica 27
Fedora 17	Silesia
Felina 32	Uso-31
Felina 34 — Félina 34	

Hemp grown for fibre authorised only for claims under the 2008 SFPS:

Biaobrzeskie	Lipko
Cannakomp	Lovrin 110
Fasamo	Silvana
Kompolti hibrid TC	UNIKO-B

Annex 5: Field Identification System

1. Introduction

The IACS Regulations require Member States to have a register of fields on which subsidy is claimed. This register must have unique field identifiers and areas, against which we can check all claims. We hold the unique field identifiers and areas for your farms on our Field Identification System (FIS). This information is on the maps we issue to you. You must use these unique field identifiers and areas in your SAF.

Land located in other parts of the UK is subject to the Field Identification System operated in that country.

2. FIS Maps

General

The maps we issue show your field boundaries in blue. The field identifiers and field areas are listed in the table on the right hand side of the map. The second column contains the unique field identifier and the third column lists the total area of the field. The left hand column of the table shows a field counter. You should use this to help you establish which field identifier belongs to each field.

Your map shows the gross plan areas of your fields. They have been calculated on the assumption that the field boundary is correct. The background is OS Landline which shows roads, buildings, water features and general details.

The areas held on the Field Register correspond to the plan area within the field boundary. We must validate your claim against the Field Register. It is, therefore, essential that you use the most recent map for the land that you are declaring.

Disagreement over area sizes

If you do not agree with the area shown on your map, you should first check whether the boundary of the field is shown correctly. If not, then amend it by filling in an LBCF. If you agree with the field boundary shown, but are unhappy with the area, you can make your own arrangements to have the land professionally measured and to submit those measurements to us for approval. Any plans you submit under these arrangements should be surveyed and certified by an independent person who must hold a qualification from the Royal Institution of Chartered Surveyors (RICS), the Institution of Civil Engineers (ICE) or a similar professional body. Any map you provide under these arrangements should be drawn to scale and clearly show the areas in question, the underlying OS landline detail and the OS map reference number.

Maintaining the Field Register

It is important that the Field Register is up to date and if any land is bought or sold or boundaries change, you should update the Field Register by filling in and submitting an LBCF. LBCFs are available on our website or from your SGRPID area office. It is in your interest to submit the form by 15 May 2008 as any form submitted after this deadline may delay your payment.

Note: If you submitted an LBCF for one or more of your fields previously and it is not yet fully processed, your pre-printed Field Data Sheets will not reflect any of this information.

If your outstanding LBCF relates to the boundary (and therefore the area of the field), the pre-printed area in column D of the Field Data Sheets will be the original area printed on the map we sent you. Unless you are confident that a different area will supersede the pre-printed area, use the pre-printed area in column D as the total area of your field, or the pre-printed areas in columns E and F as the maximum eligible area. If an Agri-Environment or Forestry measure exists in the field, you may have to adjust the pre-printed areas when filling in columns I and J of your claim. If you claim more than this, and the results of your LBCF do not substantiate a larger area, we may have to apply penalties. If you claim less than this, do **not** amend the pre-printed area, but enter the correct area claimed in the appropriate Field Data Sheet column. It is your responsibility to ensure the accuracy of the area you claim.

When should you submit an LBCF?

- When land is bought or sold;
- When land is transferred from one holding to another for any reason other than change of owner;
- When changes are made to the permanent boundary of a field;
- When internal boundaries are removed and fields are merged;
- When internal boundaries are inserted and a field is split;
- When a field is being registered on the Field Identification System for the first time.

You should fill in a separate LBCF for each individual location code requiring changes. We will contact you if we need more information.

Who should submit the LBCF?

The LBCF can be submitted either by the owner of the field or by the long term tenant on whose IACS claim it appears. Seasonal tenants should arrange for the owner or long term tenant to submit an LBCF. An agent can also submit an LBCF providing they have been authorised to do so.

Map requirements for existing applicants

When submitting an LBCF with field changes, supply a map with the details of every change clearly shown. If you have an existing FIS map, you must use it to notify changes. Do not use correction fluid when altering your boundaries. Mark crosses on the line to be altered and make any amendments in ink other than blue.

If you have a new field or parcel of land which has not been registered, draw the boundaries clearly on your existing FIS map. Check if the previous owner/occupier has already received a new unique field identifier and use this number. If the field cannot be drawn on the FIS map, supply another map showing the field. The map should be an OS map (or a professional equivalent) at 1:10000 scale (or 1:2500) for fields up to 2000 hectares, and 1:25000 scale (or 1:10000) for fields above 2000 hectares. Make sure that the map sheet reference is marked on the map.

If you purchase or sell a field which has already been registered on the FIS you should enter the unique field identifier on the LBCF showing the type of change, date of change, area etc. You do not need to submit a map if the boundaries have not changed.

Map requirements for new applicants

Requirements differ depending on the size of the field that needs to be registered. When submitting an LBCF to register your land for the first time; supply the following types of map:

For a new field up to 2000 hectares, you must submit an OS map at a scale of at least 1:10000 (maps at 1:2500 scale are also acceptable), or a professionally produced equivalent.

For a new field above 2000 hectares, the map should be at a scale of at least 1:25000 (maps at 1:10000 scale are also acceptable).

Your map(s) must include:

- The code number of the holding;
- For each field, the field boundary in blue and the estimated area in hectares. Note that acres are not acceptable. To convert from acres to hectares divide by 2.47; and
- For each field, the reference number which you have used on your Field Data Sheet (if LBCF submitted along with SAF).

Special Categories

Common Grazings

The Grazings Clerk or other appointed person should submit an LBCF relating to changes to the Common Grazing. Forms relating to apportionments from the Common Grazing must only be submitted once the apportionment has been officially approved and a Final Order produced by the Crofter's Commission.

Only Common Grazings not previously declared require a new map. If you are submitting a SAF for the first time, and you use a Common Grazing as part of your forage area, then we require a map of 1:25000 scale covering the whole Common Grazing. Your application will not be processed until the map is supplied. Since only one map of the grazing is necessary, you may wish to arrange with others who share in the Common Grazing for this to be submitted to the relevant SGRPID area office by the Township Clerk, Grazing Constable or other suitable person on behalf of the Township, Sheep Stock Club or Grazings Committee.

The boundary of the Common Grazing should be marked on the map and the person who submits the map should sign it on behalf of all shareholders. The map should show (or be accompanied by) a list of all shareholders with their allocated shares. Any apportionments granted should be clearly marked on the map; the map and the area of the Common Grazings (excluding apportioned land) should be marked in hectares. If you are having difficulties supplying a map or identifying apportionments please consult your SGRPID area office, who will advise on appropriate sources of information.

Agri-Environment and Forestry Schemes

An LBCF is required and a field identifier given if an area has never previously been registered and is not part of an existing field.

An LBCF will be accepted and a field identifier given if the area is part of an existing field but over one hectare and fenced off from the remaining area of the field, but only where the area is to be permanently enclosed, for example an area to be managed under an Agri-Environment scheme.

An LBCF is not required when:

- The area is part of an existing field already covered by a unique field identifier and under one hectare, whether fenced off or not;
- The area concerned is already covered by unique field identifiers and is to be enclosed and managed separately only for the lifetime of an Agri-Environment scheme agreement, for example a water margin, wetland area or pond to be created within a field already identified by a unique field identifier.

Ineligible areas (unusable areas, such as roads, yards, buildings, ponds)

The areas printed on your FIS map are for the gross plan area of the field. This includes ineligible areas, such as rocky outcrops and buildings contained within the field. It is your responsibility to ensure that you deduct any ineligible land when you claim. Do not complete an LBCF to remove these areas from fields.

Who to contact if you require additional information about the Field Register

You can call the FIS team on 0131 244 1938 between 9am and 5pm, Monday to Thursday and between 9am and 4.30pm on Fridays. An answering machine is available outside these hours. If you wish to write regarding a query, write to the FIS Team, SGRPID, Room 028, Pentland House, 47 Robb's Loan, Edinburgh, EH14 1TY.

Annex 6: Area Office and Other Contacts' Address Details

SGRPID Area Offices

E-mail: sgrp.id.areaoffice@scotland.gsi.gov.uk (for example sgrp.id.ayr@scotland.gsi.gov.uk)

<p>AYR SGRPID Russell House King Street AYR KA8 0BE Tel : (01292) 291300 Fax : (01292) 291301</p>	<p>BENBECULA SGRPID Balivanich Isle of Benbecula HS7 5LA Tel : (01870) 602346 Fax : (01870) 602077</p>	<p>DUMFRIES SGRPID Government Buildings 161 Brooms Road DUMFRIES DG1 3ES Tel : (01387) 274400 Fax : (01387) 274440</p>	<p>ELGIN SGRPID 32 Reidhaven Street ELGIN IV30 1QN Tel : (01343) 569500 Fax : (01343) 569501</p>
<p>GALASHIELS SGRPID Cotgreen Road Tweedbank GALASHIELS TD1 3SG Tel : (01896) 892400 Fax : (01896)892424</p>	<p>HAMILTON SGRPID Cadzow Court 3 Wellhall Road HAMILTON ML3 9BG Tel : (01698) 462400 Fax : (01698) 462401</p>	<p>INVERNESS SGRPID 28 Longman Road INVERNESS IV1 1SF Tel : (01463) 234141 Fax : (01463) 714697</p>	<p>INVERURIE (Thainstone) SGRPID Thainstone Court INVERURIE AB51 5YA Tel : (01467) 626222 Fax : (01467) 626217</p>
<p>KIRKWALL SGRPID Government Buildings Tankerness Lane KIRKWALL KW15 1AQ Tel : (01856) 875444 Fax : (01856)873309</p>	<p>LAIRG SGRPID Ord Croft LAIRG IV27 4AZ Tel : (01549) 402167 Fax : (01549) 402117</p>	<p>LERWICK SGRPID Charlotte House Commercial Road LERWICK ZE1 0HF Tel : (01595) 695054 Fax : (01595)694254</p>	<p>OBAN SGRPID Cameron House Albany Street OBAN PA34 4AE Tel : (01631) 563071 Fax : (01631) 566756</p>
<p>PERTH SGRPID Broxden Business Park Lamberkine Drive PERTH PH1 1RX Tel : (01738) 602000 Fax : (01738)602001</p>	<p>PORTREE SGRPID Estates Office PORTREE IV51 9DH Tel : (01478) 612516 Fax : (01478) 613128</p>	<p>STORNOWAY SGRPID 10 Keith Street STORNOWAY HS1 2QG Tel : (01851) 702392 Fax : (01851) 705793</p>	<p>THURSO SGRPID Strathbeg House Clarence Street THURSO KW14 7JS Tel : (01847) 893104 Fax : (01847) 895983</p>

Other contacts

<p>Appeals against decisions Appeals Secretariat SGRPID Pentland House Room 343 47, Robb's Loan Edinburgh EH14 1TY</p> <p>Tel: (0131) 224 3111 Fax: (0131)244 6449 appealssecretariat@scotland.gsi.gov.uk</p>	<p>Complaints SGRPID Central Complaints Team Room 343 Pentland House 47 Robb's Loan Edinburgh EH14 1TY</p> <p>Tel. : (0131) 244 3111 Fax : (0131) 244 6449 Agri-Complaints@scotland.gsi.gov.uk</p>	<p>Field Register FIS Team SGRPID Room 028 Pentland House 47, Robb's Loan Edinburgh EH14 1TY</p> <p>Tel. : (0131) 244 1938*</p> <p>* between 9am & 5pm Monday to Thursday & between 9am and 4.30pm on Fridays</p>	<p>Cross Border Queries Cross Border Unit SGRPID Cotgreen Road Tweedbank Galashiels TD1 3SG</p> <p>Tel : (01896) 892400 Fax : (01896)892424</p> <p>CrossBorderUnit@scotland.gsi.gov.uk</p>
<p>Single Farm Payment Queries Single Farm Payment Team Room 203 Pentland House 47 Robb's Loan Edinburgh EH14 1TY</p> <p>Tel: (0131) 224 4488 Fax: (0131) 244 8161 SFPmailbox.@scotland.gsi.gov.uk</p>			

Useful websites

<p>www.scotland.gov.uk/agriculture</p> <p>SAF; Field Data Sheet IACS(3) and IACS (4) templates, complaints forms, appeals procedure, and guidance on Cross-Compliance.</p>	<p>www.ruralpaymentsonline.com</p> <p>SGRPID Online Helpdesk 0845 601 7597</p> <p>ruralpaymentsonline@scotland.gsi.gov.uk</p> <p>For information about electronic submission of IACS(2), IACS(3) and IACS(4) and the LMCMS (2) forms via SGRPID Online.</p>
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