

# Commission Working Document

## Manual

### Direct payments

ISAMM form relating to the notification by 1 August of any given year as from 2018 of the review of the decision taken in respect of Voluntary Coupled Support (VCS) measures with effect from the following year

Pursuant to Article 53(6) of Regulation (EU) No 1307/2013 ('basic act' hereafter), Member States may, **by 1 August of any given year**, review their decision pursuant to Chapter I of the same Regulation and decide, with effect from the following year:

1. to leave unchanged, increase or decrease the percentage fixed pursuant to paragraphs 1, 2 and 3 of Article 53, within the limits laid down therein where applicable or to leave unchanged or decrease the percentage fixed pursuant to paragraph 4 of the same Article;
2. to modify the conditions for granting the support;
3. to cease granting the support.

As regards the envelopes per measure, they may also be modified without prejudice to the respect of the production limiting character of VCS (see Table 2.2 – points e) and f)). In accordance with Article 54(1) of the basic act, Member States shall notify the Commission of the decisions referred to above by the date referred to in Article 53(6).

The present ISAMM form should be used for the purpose of the notification of the above mentioned reviews. Once completed, it should be submitted to the Commission via ISAMM in accordance with Commission Delegated Regulation (EU) No 1183/2017. The present manual aims at clarifying how the form should be filled-in and at providing guidance for those Member States that consider reviewing their former decisions.

The manual follows the ISAMM form's structure that includes slight changes in comparison with the former similar forms. Such changes reflect in particular the requirements provided for in Regulation (EU) No 2393/2017 amending the basic act and the accordingly aligned<sup>1</sup> Delegated Regulation (EU) No 639/2014 ('delegated act' hereafter).

### Important general points to note

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<sup>1</sup> Commission Delegated Regulation (EU) 2018/707 amending Delegated Regulation (EU) No 639/2014

1. The present form is **pre-filled** on the basis of the latest notification(s). The pre-filled data only aim at facilitating the filling of the review form by the Member States as well as the processing by the Commission services. Any pre-filled data can be altered or deleted by the Member States in the framework of the reviews.
2. Those Member States, which have **no intention to review their VCS decision** in the framework of the possible upcoming review(s), should submit their pre-filled form without doing any changes with regard to its content (the default option is always that each measure remains "unchanged").  
**Please note that the option of submitting a “nihil” form does no longer exist.**
3. In order to avoid misunderstandings, please **never leave a cell empty**. If a cell is not relevant to your Member State, please always fill it in with a "0".
4. In general, we encourage you to be as **short and concise** as possible. **The use of English is also strongly encouraged.**

The consequence of notifications in national language or of extremely long notifications might result in a longer assessment period for the Commission's services, which in turn may result in delayed communication of possible non-compliance(s) to Member States.

5. As regards the reference period: in accordance with the first paragraph of Article 53(2) of the delegated act, the reference period should be the five years preceding the decision to implement VCS measures (the fixed areas and yields or fixed number of animals should correspond to at least one of those five years). Therefore, **the formerly applied reference period (2009-2013) should remain in force** in the context of this review, even for new measures (except for the Member State which did not decide so far to implement VCS – Should this be the case in the context of the review, the reference period for this Member State would be the five years preceding the year in which they notify their decision to start implementing VCS).

Nevertheless, Member States should also take into account in their review decisions (and the respective justification to be notified) the trend in the most recent years.

6. We would also like to remind you that you have the **possibility to upload the data to be notified directly from excel** into ISAMM. A video explaining how to copy/paste tabular data is available via any of the forms, when you are logged into ISAMM. The link to this video is accessible on any communication page. See an example below:

**How to copy/paste tabular data**

**1. Reference table**

Please indicate in the below table (pre-filled with data based upon the notifications due by 1 August 2014 and 4 March 2016) the name of the measure in accordance with Annex I, Point 2 of Regulation (EU) No 639/2014 and give a corresponding number. In case of the application of Article 53(6) of Regulation (EU) No 1307/2013, please indicate the decision for each measure.

	Title of measure	Corresponding number	Review	
▶			▼	Delete
▶			▼	Delete
▶			▼	Delete
▶			▼	Delete
▶			▼	Delete
▶			▼	Delete

Add 1 row ▼

## Table 1 (Reference table)

This table indicates the list of those measures that have been implemented since the latest review.

In Table 1, you are invited to indicate:

- Your decision regarding each of the measures already referred to in the table (i.e. already existing measures) by using the drop down menu in the third column ('deleted'/'modified'/'unchanged'). **Please note that the default option is always that the already existing measure remains 'unchanged', which, if necessary, should be changed to 'deleted' or 'modified'.**
- Your decisions to create new voluntary coupled support measure(s) in the framework of this review.  
 For the purpose of financial management, please ensure that you always use **the lowest number available** for numbering this new measure when selecting the number from the drop-down menu (column 'measure number') even by reusing the number of a deleted measure.

For instance:

*1.) Member State 'X' decided to implement 10 measures from claim year 2015 (i.e. Measures No 1 to 10); then decided to merge measure No 2 into measure No 5 from claim year 2017 (i.e. there was no measure No 2 from 2017). If this Member State decides to create one new measure in the framework of the review from 2019, then its number should be 'Measure 2' (i.e. the lowest number available).*

*2.) Member State 'Y' decided to implement 5 measures from claim year 2015 (i.e. Measures No 1 to 5). If this Member States decides to delete measure 4 and to also create two new measures in the framework of this review, then the two new measures' numbers should be measure No 4 (lowest number available) and 6 (second lowest number available).*

Please note that recycling of 'old' measure numbers will result in some measure numbers appearing twice in Table 1: on one hand as an 'old' measure to be deleted, on

the other hand as a new measure (in a new row to be added) to be created from the next claim year.

Please make sure that the numbering of the measures remains consistent throughout the notification.

It is worth adding that **there is no specific rule whether a measure, which goes through changes, should be notified as an existing measure being modified, or as a new measure** (the one subject to the changes being in that case deleted). As a thumb rule, it could be suggested that only changes drastically affecting the targeting (based upon the justified difficulty and, accordingly, the eligibility conditions) should be seen as a measure being deleted and, at the same time, a new measure being created. However, if the targeting only goes through limited adjustment; or the targeting remains the same but the envelope / unit rate is re-shuffled, then the change could rather be seen as a modification of the existing measure. Accordingly, the Member States should judge themselves how they wish to notify the decided changes.

For instance:

*1.) Member State 'X' decides to reduce the estimated unit rate of measures No 1 from 10 EUR/ha to 8 EUR/ha, so it reduces the measure's envelope from EUR 100 000 to EUR 80 000. The targeting and thus the eligibility conditions remain basically unchanged, despite that the minimum farm size would also be slightly reduced (from 1,5 ha to 1 ha) and a less important plant (e.g. buckthorn) also becomes available in the framework of the review. These could rather be seen as smaller modifications of the existing measure.*

*2.) Member State 'Y' realized that its fruit measure (measures No 5) covering only cherry and plum is not anymore consistent with the difficulty of the sector. Therefore, it makes the support also available to numerous other crops (apple, strawberry, peach, etc) and also removes various limitations at farm level (e.g. the former exclusion of 10 ha < farms is abrogated). Such drastic change of the targeting (which also requires a re-work of inter alia the measure's justification of the difficulty, the fixed number of hectares and probably also the envelope /unit rate) could be rather seen as creating a new measure.*

<b>Table 2.1</b> (description of the sector or type of farming, its importance, its difficulties)
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Table 2.1 has remained basically unchanged since the former notifications.

As it is pre-filled on the basis of the latest notified support decisions, data/descriptions under columns a) to i) should:

- be kept unchanged **in the case of measures that are not subject to review** (as already indicated in table 1);
- be modified/updated **in the case of those measures that are subject to revision.**

As the justification of a measure should always be consistent, even relatively small modification of a measure may require update of the formerly notified justification

(e.g. description of difficulty; fixed areas and yields/number of animals and unit rate if the modification affects targeting, etc.).

The already pre-filled boxes allow changing of the formerly notified text (description of difficulty, importance, etc). Nevertheless, these changes cannot be tracked due to ISAMM's shortcomings as to text formatting (i.e. Member States cannot indicate in the form which parts of the text are added, or deleted, or kept unchanged; this is the reason why it is asked in Table 8.a), so please indicate briefly in Table 8.a. the elements of the former VCS notification, which were subject to changes under the present review);

- Please delete the entire row **in the case of a measure to be deleted**.

Deleting a measure requires no justification in the notification. Should a measure be deleted, please also delete the corresponding elements from the other tables (difficulties, envelope, etc) even if its measure number will not be 're-used' for another new measure (please see the instructions about the numbering of new measures in the previous chapter).

- Please add as many lines as required by the number of new measures to be implemented as from the next claim year.

Further explanation as for the specific columns:

Col.	Title	Explanation
a)	Number of the support measure	Please make sure that this column indicates the same number per support measure as in the reference table under Point 1.
b)	Sector targeted	Please always indicate the sector targeted in column b) by using the drop down menu. Though indication of the sector was not requested in the former notification in the case of regional measures, it is important for data processing, therefore <b>please indicate the sector for all measures</b> .
c)	Region targeted	If relevant, please name the targeted region(s) with a <b>textual description</b> . Otherwise please fill this box with a '0'.
d)	Criteria for the selection of region(s)	If a region is selected in column c), please indicate in column d) the criteria for that regional targeting in accordance with paragraph (1) point (b) of Annex I. to the delegated act. Otherwise please fill this box with a '0'.
e)	Types of farming / specific agricultural sectors	Please select from the drop-down menu in accordance with the targeting of the measure.
f)	Description of type of farming/specific agricultural sector	Please provide a short description of the type of farming or the specific agricultural sector targeted. Please make sure that this description fits into the chain of arguments (i.e. justification of the need for coupled support and respect of the VCS's production limiting character) presented in particular under cells (f), (g) and (h) and also that the information provided in these cells complete each other without

		unnecessary repetitions.
g)	Difficulties encountered	The description should reflect the difficulties undergone in the targeted region, sector or type of farming. <b>Regardless of the type of difficulties, their existence and relevance to the targeted sector/type of farming should be illustrated by relevant statistics.</b> If needed, this justification (or its statistical elements) could be included into a separate (f.e. Word, Excel or PowerPoint) document to be uploaded under Table 8.b of the ISAMM form. Please bear in mind the chain of arguments and avoid unnecessary repetitions as requested under item (f).
h)	Economic, social or environmental importance	Please describe the importance of the targeted sector/type of farming in economic, social and/or environmental terms. Please bear in mind the chain of arguments and avoid unnecessary repetitions as requested under item (f).
i)	Article 52(4)	Based upon Art. 52(4) of the basic act, Member States may decide to grant support to farmers holding "special entitlements" on 31 December 2014 and having at their disposal no eligible hectares for activating payment entitlements under the BPS. Please indicate whether, or not, Article 52(4) applies to the measure in question.

**Table 2.2** (eligibility conditions, amounts of support, fixed areas and yields/ number of animals , reference year)

Columns a) to k) should be completed for describing each measure for each year of the period 2019-2020:

Col.	Title	Explanation
a)	Number of the support measure	Please make sure that this column indicates the same number per support measure as in the reference table under Point 1.
b)	Applicable eligibility conditions	In each line please indicate the <b>general eligibility conditions that apply to <u>all</u> beneficiaries of the specific measure.</b> Please make sure that the eligibility conditions are consistent with the description of the difficulty (Table 2.1/g). For instance, if a Member State justifies that a whole sector undergoes certain

		<p>difficulty, whereas the eligibility conditions exclude substantial part of that sector, it may put the compliance with the general EU principle of non-discrimination into question.</p> <p>The general eligibility conditions should be described for each measure regardless whether a single unit rate, or modulated rates are fixed.</p> <p>In the case of measures with modulated unit rates, the general eligibility conditions will have to be completed with specific eligibility conditions that apply to the specific sub-target groups (Table 2.3).</p>
e), f)	Amounts fixed for financing	<p>Please indicate the annual envelope of each measure (in EUR).</p> <p>1.) VCS being a '<i>production limiting scheme [...] based on fixed areas and yields or on a fixed number of animals</i>' (Article 52(6) of the basic act), notifying in year 'N' the intention to increase the envelope of a measure in 'claim year N+1' is only possible if the fixed number of hectares/heads were not exceeded in claim year 'N-1' (the last claim year with final implementation data at the time of the notification).</p> <p><u>For instance:</u></p> <p><i>Member State 'X' intends to increase the envelope of measure 2 (coupled support for apple) from claim year 2019, so it notifies its intention to review (modify) this measure by 1/8/2018. The fixed (historical) area of measure 2 is 1 000 ha.</i></p> <p><i>If the actually supported area was 1 190 ha in CY2017, then the intended increase of the envelope would go counter the production-limiting character of the measure.</i></p> <p><i>However, the envelope may be increased, if the actually supported areas were 890 ha in CY2017.</i></p> <p>2.) Please make sure that, for each year, the sum of the amounts notified for the measures in ISAMM form No 632, after being rounded to the nearest thousand, match precisely the amount that results from the application of the percentage (8 digit accuracy) of the annual national envelope that is notified in the 'policy decision' form (ISAMM form No 623).</p>

		<p><i>For instance:</i></p> <p><i>The national ceiling of Member State 'X' for direct payments is EUR 2 300 000 for CY2019, from which it notifies (in ISAMM form 623) to earmark 9,99700000% to VCS. This equals to EUR 229 310, which, after being rounded gives EUR 229 000 as the Member State level financial ceiling for VCS. This ceiling will be fixed in the annual financial ceiling fixing implementing act (and will thus be registered in AGREX). Any overspending by Member State 'X' of this ceiling shall be recovered.</i></p> <p><i>On the other hand, Member State 'X' also notifies (in ISAMM form No 632) the following measures and envelopes: M1 with EUR 120 000; M2 with EUR 109 000. The sum of the envelopes is 120 000 + 109 000 = 229 000. The notifications in ISAMM forms 623 and 632 match and are thus consistent.</i></p> <p>Furthermore, those Member States, which also review their former 'flexibility between pillars' decision as from CY2019 (ISAMM form No 728, due by 1/8/2018), should ensure consistency between their 'VCS review form' (ISAMM forms No 632) and 'policy decisions' review form' (ISAMM form No 623), considering that the flexibility between pillars review affects the national ceiling for direct payments. The manual uploaded to the 'flexibility between pillars' review form provides further explanation on this.</p>
g), h), i)	Fixed (historical) areas and yields (area-based measures)	<p>In the case of each area-based measure, please indicate the fixed (historical) areas (g) in hectare (even in cases where the payment is effected per e.g. acre).</p> <p>In this regard please note that, despite the reference period remaining unchanged (see in the "general points" of this manual), Art 53(2) of the delegated act leaves some leeway for Member States to amend the fixed areas of a measure. For instance, it is possible to change the year within the reference period, based upon which the area is fixed. Modification of the targeted type of farming via change of the eligibility conditions may also affect these fixed areas.</p> <p>If a Member State amends the fixed areas of an existing measure, the reason for the change and how the new quantity complies with the EU rules should</p>



		<p>be demonstrated in column (k) of this table. If needed, this can be further substantiated with relevant statistics in a document annexed to the form under Chapter 8.a.</p> <p>Please also indicate the fixed reference yields (h) in t/ha in relation to the fixed areas and briefly describe how the yields were determined (i) if necessary, for instance where the same measure targets several crops or plants (e.g. weighted average of the yields of the eligible crops based upon year 'N', where the weights are determined based upon the production in the same year).</p>
j)	Fixed (historical) number of animals	<p>In the case of each animal-based measure, please indicate the fixed (historical) number of animals in heads (even in case of measures where the payment is otherwise effected per e.g. livestock unit).</p> <p>As regards silkworms, for the purpose of the harmonisation and the comparison of the data, it is recommended to express figures in terms of kg of cocoons.</p>
k)	Reference year	<p>The fixed areas and yields or number of animals should refer to <b>at least one year within the five-year period</b> preceding the year in which the decision to implement VCS is taken (please refer to paragraph 5 in the "general points" on the reference period, which is on the first part of this manual).</p> <p>This year (or period) is referred to in this form as 'reference year'.</p> <p>Please specify the reference year or period applied for the purpose of fixing the fixed areas and yields/number of animals in accordance with Article 53(2) of the delegated act.</p>

### Tables 2.3/A and 2.3/B (measures with modulated unit rates)

For the sake of simplification and also in order to avoid a potential source of arithmetic errors, it is not needed anymore to notify the estimated unit rates of measures which have a 'single' unit rate. The single unit rate can indeed be calculated from data notified elsewhere in this form (i.e. measure's envelope and the fixed number of hectares/heads).

However, it remains necessary to notify those measures (if any) that apply 'modulated unit rates' in accordance with the third subparagraph of Article 53(2) of the delegated act. The corresponding details (see below) should be filled in two separate tables, i.e. one table for each year of the period 2019 (table 2.3.A) -2020 (table 2.3.B).

Within each table, columns a) to d) should be completed for describing each measure that includes modulated per unit amounts of support. Member States with no such measure should fill these tables with "0".

N.B. This part of the present review form follows the same logic as the notification under form 580 with regard to the possible introduction of modulated unit rates in single measures. For additional explanation, you may refer to the manual annexed to that ISAMM form.

Col.	Title	Explanation
a)	Measure number	Please make sure that this column indicates the same number per support measure as in the reference table under Point 1.
b)	Specific eligibility conditions for each sub-target group	In the case of each sub-target group of the measures with modulated unit rates, the specific eligibility conditions complement the general eligibility conditions described in Table 2.2. These conditions should reflect the economies of scale resulting from the size of the production structures that are applicable for the purpose of granting the modulated per unit amount referred to in the third subparagraph of Article 53(2) of the delegated act.
c)	Per unit amounts	Please indicate the estimated per unit amount in each sub-target group of each measure. Please always use EUR/ha or EUR/head (even in measures, where the payment is effected per e.g. livestock unit). As regards silkworms, for the purpose of the harmonisation and the comparison of the data, it is recommended to express figures in terms of EUR/kg of cocoons. Please refer to each sub-target group in a separate line and fill the table continuously (i.e. start the first sub-target group of a measure in the line following the last sub-target group of the former measure)
d)	Criteria applied for the establishment of the modulated per unit amounts	Please describe the criteria referred to in Annex I (3) point (g) to the delegated act applied for the establishment of the modulated per unit amount.

**Table 3** (The maximum area fixed for the support for oilseeds)

If Member States provide voluntary coupled support to any of the oilseed species referred to in the Blair House Agreement (i.e. rape or colza seeds, sunflower seeds or soya beans, regardless if used for actual production of oil or other purposes (e.g. protein crop)), they should determine and communicate to the Commission as part of their VCS notification the maximum area for which they intend to provide support to these oilseeds. **The number of hectares indicated in this box should correspond to the area fixed in accordance with**

**Article 53(2) of the delegated act, but only including those crops that fall under the jurisdiction of the Blair House Agreement.**

For instance:

*Member State 'X' fixed the historical area for measure No 2 (protein crops) as 10 000 ha, from which soy represents 6 000 ha, whereas the remaining areas belong to crops not covered by the Blair House Agreement. Another measure of Member State 'X' targets oil crops. From the fixed areas, i.e. 2000 ha, rape seed represents 500 ha, whereas the remaining areas belong to non-Blair House crops. So the area to be notified under Table 3 is 6000 ha + 500 ha = 6 500 ha.*

If needed, the maximum area fixed for oilseeds described in table 3 should be updated in order to reflect any possible change in the area resulting from the review of the initial decision taken in that field (e.g. the inclusion of a new support for oilseeds; the addition or the removal of a crop in an existing support measure; the withdrawal of a measure targeting oilseeds).

**Tables 4 to 7** (4. Members of legal persons or groups / 5. Consistency and accumulation of support / 6. Particular situation in the region or sector targeted / 7. Commission approval)

Tables 4, 5, 6 and 7 have remained unchanged as compared to the former notification forms.

Nevertheless, please note that with regard to "accumulation of support" (Table 5), the post-omnibus alignment (by Delegated Regulation (EU) 2018/707) of Article 54(3) of the delegated act has amended the basis upon which cumulation is to be assessed. Accordingly, as from claim year 2019 this assessment has to be based upon the 'difficulty' that the targeted sector/type of farming undergoes (Art 52(3) of the basic act) and because of which it receives coupled support. The Member States should assess their (unchanged, modified or new) measures accordingly.

In case of unchanged or modified measures, no modification of the pre-filled content in Table 5 is needed, if (also considering the above described change of the definition of cumulation) the former assessment remains valid.

**General comments on Tables 8.a and 8.b** (Any additional relevant information)

In the case of measures that remain unchanged during the review, it is not necessary to send detailed complementary (e.g. statistical) information that has already been provided before. Such information should only be provided in the case of modified or new measures.

Please make sure that the descriptive parts with regard to the targeted sector/type of farming, their difficulties and importance are covered in the form itself. The information in the annexed document(s), which can be uploaded under Table 8.a or 8.b should only complement these descriptions by illustrating and substantiating them with relevant statistics (e.g. statistic data showing the evolution of areas, number of animals, yields, volume of production, profitability in the targeted region, sector or type of farming over the reference period, etc.). The annexed

data should rather be limited to charts, tables or graphs that could not be included into the form itself.

### Specific comments on Table 8.a

Table 8.a relates **to information about modified measures**.

It should be used for giving a list of the changes introduced in comparison to the former measures. Please note that the actual changes should not be repeatedly described in Table 8.a. Instead, Member States should only provide a 'table of content-like' list with references to those points in Tables 2.1, 2.2, 2.3/A and 2.3/B that are subject to modifications (e.g. eligibility conditions, amount fixed for financing, etc).

*For instance:*

*If Member State 'X' decides to review its measure 1 by adding an eligibility condition and its measure 4 by decreasing the financial envelope dedicated to that measure in year 2018, it should indicate in Table 8.a: "Measure 1: eligibility conditions" and "Measure 4: amount fixed for financing".*

Smaller technical changes of a measure might not require substantial amendment of the justification and thus require any amendment or completion of the statistical data already provided during the former notification(s). However, in some cases even in the case of a 'modified' measure, a Member State may need to upload statistical data to complete/substantiate the descriptive parts that appear in the form (e.g. as justification why the change of the unit rate is foreseen due to shifting market conditions).

### Specific comments on Table 8.b

Table 8.b relates to **statistical data relating to new measures**, in particular to illustrate the importance and the difficulties undergone by the targeted region, sector or type of farming.