An Roinn Talmhaíochta,
Bia agus Mara
Department of Agriculture,
Food and the Marine

Department of Agriculture, Food and the Marine

2026 Conditionality Nitrates Records Template

As part of your **2026 conditionality inspection**, you are now required to submit your completed nitrates record template and supporting documentation.

The checklist overleaf details the type of records which may be applicable to your holding. Please complete this checklist in full and enclose any supporting documentation as detailed in this document where applicable. This completed and signed Nitrates Record template, together with applicable supporting documentation, must be returned by the **14th of February 2027**, to the following address:

Nitrates Records,
Department of Agriculture, Food and the Marine,
Government Buildings,
Old Abbeyleix Road,
Portlaoise,
Co. Laois.
R32 RPA6

Failure to submit this completed Nitrates Record template and supporting documentation on time may put some or all your payments from the Department at risk. It is recommended that these records are submitted by Express or Registered post. Please note that the only acceptable proof of postage will be an *Express Post receipt* or a *Registered Post receipt.* A Certificate of Posting, obtained from the Post Office, will not be accepted as proof of postage.

The Explanatory Handbook for the Nitrates Regulations[1] contains sample records. These handbooks are available on the Department website. The Department already has the land parcel use information for your holding as declared by you on your Basic Income Support Scheme application, but you should maintain a record of cropping areas for your own use.

Your nitrates records should be maintained for five years.

More information about the Nitrates Regulations are available on the Department of Agriculture website[2]. Also, on the same website, there is also a list of agricultural consultants and advisors who have been trained under the Farm Advisory System (FAS) in conditionality by the Department. This information on the FAS can be found on the Departments website[3].

Please complete in full Sections 1 to 6 of this form and return it, together with supporting documentation, to the above address by the **14th February 2027**.

[1] European Union (Good Agricultural Practice for Protection of Waters) Regulations 2025
[2] https://www.gov.ie/en/publication/c9563-rural-environment-sustainability-nitrates/
[3] https://www.gov.ie/en/publication/b41a6-farm-advisory-system/

Section 1: Registered Farm Partnership (RFP)	Tick as appropriate
Was/ is your herd part of a registered farm partnership (RFP) in **2026**? If you answered YES to the above, and the RFP includes more than one herd, then separate **2026** conditionality nitrates record templates individual to each partner herd, including "nil" returns where applicable, can be submitted. Alternatively, a single **2026** conditionality nitrates record template may be prepared and submitted to include all other partner herds in instances where all nutrient management activities are carried out in the name of the registered farm partnership.	❑ **yes** ❑ **no** If YES, provide the RFP number here:

Section 2: Animal number records for 2025 (grazing livestock only) & 2026		
Animal category	**Description**	**Tick as appropriate**
Bovine numbers	You are not required to submit bovine animal numbers. The Department maintain a record of your bovine animal numbers on the AIM database.	☑ **n/a**
Sheep numbers	Complete Table A (pg.6) by detailing the numbers and type of sheep (lowland ewes and lambs, Mt. ewes and lambs, rams) you had on the holding for the first day of each quarter in **2025 & 2026**	❑ **completed** ❑ **n/a**
Other grazing livestock	Complete Table A (pg.6) by detailing the number of other grazing livestock (e.g. horses, deer) on the holding for the first day of each quarter in **2025 & 2026**	❑ **completed** ❑ **n/a**
Pig numbers	Complete Table A (pg.6) by detailing the number of occupied pig places on the holding for the first day of each quarter in **2026**.	❑ **completed** ❑ **n/a**
Poultry numbers	Complete Table A (pg.6) by detailing the number of occupied poultry places on the holding for the first day of each quarter in **2026**.	❑ **completed** ❑ **n/a**

Section 3: Farm input records		
Input type	**Description**	**Trading statement enclosed**
Chemical fertiliser 2026	You are not required to submit your chemical fertiliser records (invoices/ statements etc). The Department maintains a record of your chemical fertiliser transactions on the National Fertiliser Database.	☑ **n/a**
Lime application on holdings with a 2025 GSR >170kg N ha before organic N exports	Since July 2023, the DAFM has maintained a record of your lime purchase transactions on the National Fertiliser Database. However, pre-July 2023 lime purchase documents relevant to your liming obligations should be provided. Complete TABLE F (pg. 9)	❑ **yes** ❑ **n/a**
Concentrates fed to grazing livestock in 2025	Provide a full calendar year trading statement(s) detailing concentrate feed purchased by the holding in 2025. Wet feed, e.g. crimped grain, should not be included here. DAFM will only accept individual purchase dockets where 2025 trading statements are not available. Tick 'n/a' where no concentrates were purchased or fed in 2025.	❑ **yes** ❑ **n/a**
Concentrates fed in 2026 to dairy cows and other bovines > 2 yrs old	**The maximum 14% CP content applies to concentrates fed to dairy cows and other bovine livestock > 2 years old at grass between 15th of April 2026 and the 30th of September 2026** Provide a full calendar year trading statement(s) detailing concentrate feed purchased by the holding in 2026 **to include crude protein % content**. Wet feed, e.g. crimped grain, should not be included here. DAFM will only accept individual purchase dockets where 2026 trading statements are not available. Tick 'n/a' where this requirement does not apply to your holding.	❑ **yes** ❑ **n/a**

Section 4: Grassland farmers availing of Phosphorus (P) build-up allowances in 2026	
This action is only applicable to farmers who had a grassland stocking rate greater than 130kg N ha in **2026**. In addition, these farmers must have provided DAFM with a Nutrient Management Plan[4] (NMP) prepared by an approved FAS advisor together with valid soil samples[5]. Participation in a dedicated Knowledge Transfer (KT) module before **31/12/26** is/ was also a requirement for this action.	**Tick as appropriate**
Were you availing of P build-up allowances on the P Index 1 and 2 soils present on your farm in **2026**?	❑ **yes** ❑ **no**
If you have answered YES to the above, have you provided DAFM with a NMP[5] and valid soils samples[6], and participated in a dedicated Knowledge Transfer (KT) module before **31/12/26**	❑ **yes** ❑ **no**

Section 5: Other records which may be applicable to your holding		
Record type	**Description**	**Tick as appropriate**
Valid soil samples are required for holdings with a 2025 grassland stocking rate >130kg N ha before N exports, and for arable land on the holding in 2026.	The requirement to take soil samples may be mandatory to your holding. Soil sample results and areas must be identifiable with either a corresponding LPIS number, or a reference number with accompanying map. Soil analysis reports issued after 14/09/2025 must state the corresponding geo-reference or associated LPIS number. Individual soil sample results certified on or after the 1st January 2018 are valid for 4 years and most not represent an area >5ha. Invalid or unsampled areas of your farm shall, assume Phosphorus Index 3 (or Index 4 for unsampled areas on holdings with a 2025 GSR >130kg N ha, and unsampled arable land in 2026). Land on your holding which occurs within the Teagasc/ EPA 20% OM indicative layer[6] will be assumed as organic soil unless an OM sample of that soil indicates otherwise.	❑ **enclosed** ❑ **n/a**
Nutrient Management Plan	Enclose a Nutrient Management Plan if one has been prepared for your farm	❑ **enclosed** ❑ **n/a**
Organic manures applied on P Index 1 and 2 soils	Complete Table B (pg.8) where livestock manure/ slurry (incl. SMC) was applied to P Index 1 & 2 soils in **2026.** Note that valid soil samples will be required with this record.	❑ **completed** ❑ **n/a**
Grassland establishment	Complete Table C (pg.8) where grassland establishment was undertaken in **2026** allowing additional P at establishment on P Index 1, 2 and 3 soils. Enclose grass seed receipts, stating grass species mix type, where reseeding occurred in 2026.	❑ **completed** ❑ **n/a**

[4] Derogation farmers availing of P build up allowances were required to submit an online NMP to include P build up as a standard derogation requirement. Farmers who did not apply for a 2026 Nitrates derogation and qualify for P build up allowances and wish to avail of the P build up allowances, are required to submit to DAFM an NMP to include P build-up.

[5] Organic Matter (OM) sample results are required where land intended for P build-up intersects with the Teagasc/ EPA 20% OM layer.

[6] The indicative OM status is of your land parcels can be viewed by logging on to www.agfood.ie

Grassland establishment which includes perennial ryegrass	All new perennial ryegrass (PRG) reseeds established in 2026 must incorporate clover (at rates of 1.5kg/ ha for naked clover seed or 2.5kg/ ha for pelleted clover). Enclose clover receipts where reseeding with PRG occurred in 2026.	❑ **enclosed** ❑ **n/a**
P fertilisation of winter cereals	Complete Table D (pg.8) where ~~a source of~~ chemical P was applied to winter cereal crops established between the **15th of September** and the **31st of October 2026**	❑ **completed** ❑ **n/a**
Hay or silage produced for sale off the holding	Complete Table E (pg.9) where hay or silage is produced for sale off the holding in **2026**. Available N and P allowances for this activity is contingent on the holdings grassland stocking rate.	❑ **completed** ❑ **n/a**
Lime application on holdings with a 2024 GSR >170kg N ha before organic N exports	Complete Table F (pg.9) where lime was applied to the holding in **2025**. Lime receipts should also be enclosed where applicable. Applicable only to holdings with a grassland stocking rate >170 kg N ha before organic N exports have been accounted for.	❑ **completed** ❑ **n/a**
Use of LESS/ manure incorporation on certain holding types	Complete Table G (pg.10) if low emission spreading systems (LESS) or manure incorporation was carried out on the holding in **2026**.	❑ **completed** ❑ **n/a**
Exclusive access to storage facilities off holding	If you had the use of livestock manure storage facilities off your holding for the **2025/2026** winter period, please submit a copy of the rental agreement/contract for the exclusive use of the store(s).	❑ **enclosed** ❑ **n/a**
Cereal bonus yields	To avail of bonus N and P rates, proof of cereal yields and moisture content (e.g. merchant grain statement) must be provided. Contracted milling wheat and malting barley may also attract additional N. Submit purchaser contacts/ agronomic justification where applicable.	❑ **enclosed** ❑ **n/a**
Milk producers (dairy farms)	Complete Table H (pg.11) indicating maximum number of dairy cows milked on the holding in October 2025, November 2025, December 2025 and January 2026	❑ **completed** ❑ **n/a**
NITRATES RECORD 3	Record of movement of livestock manures **2026.**	**Submit via AgFood if applicable**
NITRATES RECORD 4	Temporary movement of animals **2026.** To gain nitrates credit, this form must be/ have been submitted to Nitrates Section, DAFM, Johnstown Castle, Co. Wexford before **31/12/26**.	**Submit form separately if applicable**
NITRATES RECORD 5	Short-term rental grazing agreement **2026.** To gain nitrates credit, this form must be/ have been submitted to Nitrates Section, DAFM, Johnstown Castle, Co. Wexford before **31/12/26**.	**Submit form separately if applicable**

Section 6: Declaration

I declare that all information given in this form and in any documentation supplied is, to the best of my knowledge and information, true and accurate.

I understand that any false information provided, or failure to submit this completed conditionality Nitrates Record template and supporting documentation on time, may put at risk some or all my payments from the Department.

Signature(s)	
Herd number(s)	
Date	

Table A: Record the number of non-bovine livestock on your holding	Category type	**2025**				**2026**			
		1st Jan	1st Apr	1st July	1st Oct	1st Jan	1st Apr	1st July	1st Oct
Sheep & goats Lowland includes Lowland Cross, Mountain Cross, Lowland and Pure Bred Lowland types Upland includes Mountain and Prue Bred Mountain types	*Lowland ewe & her lambs*								
	Lowland hogget								
	Upland ewe & her lambs								
	Upland hogget								
	Goats								
	Rams								
Horses	*>3 year old horse*								
	2-3 year old horse								
	1-2 year old horse								
	Foal (<1 year old)								
	Donkey/ small pony								
Other grazing livestock e.g. Deer (Red, Fallow, Sika by age); free range (pig, poultry)									
Pigs (per pig place) e.g. Breeding, integrated or finishing unit									
Poultry (per bird place) e.g. layers, broilers, turkeys									

Table B: Record of organic manures (cattle slurry, pig slurry, poultry manure, FYM and SMC) applied on P Index 1 & 2 soils/parcels in 2026* (if applicable)

Livestock Manure Type	Land parcel ID (LPIS no. or ref no. with maps	Soil sample reference number	P Index (1 or 2)	Size of P index 1 or 2 application area (Ha)	x	Application rate (m^3 ha)	=	Amount of Livestock Manure applied (m^3)
EXAMPLE *Cattle slurry*	*A1234567*	*ABC123*	*1*	*5ha*	*x*	*25*	=	*125*
					x		=	
					x		=	
					x		=	
					x		=	
					x		=	

*Valid soil samples analysis certificates and soil sample area identification must be submitted. OM samples may also be required. See Section 5 and Section 6 (valid soil samples).

Table C: Record of grassland establishment on your holding in 2026 (if applicable)

Land Parcel No. (LPIS no. or ref no. with maps)	Area of parcel reseeded (Ha)
EXAMPLE *A1234567*	*3*

Table D: Record of chemical P applied to 2026 autumn sown cereals between 15th of September and 31st of October 2026 (if applicable)

Land parcel ID (LPIS no. or ref no. with maps)	Crop	P Index (1 or 2)	Size of P index 1 or 2 application area (Ha)	P application rate (kg P ha)	Date of application
EXAMPLE *A1234567*	*Winter barley*	*1*	*5ha*	*20*	*15th Oct 2025*

Table E: Record parcels where silage or hay was cut for sale off the holding in 2026. An available N allowance will only be applicable to holdings with no grazing livestock but cutting silage for sale off the holding. An additional available P allowance (non-P Index 4 soils) will only be applicable to holdings with a 2025 grassland stocking rate <85kg N ha but cutting silage for sale off the holding.

Land parcel ID (LPIS no. or ref no. with maps)	1st cut silage area (ha) for sale off the holding	2nd cut silage area (ha) for sale off the holding	3rd cut silage area (ha) for sale off the holding	Hay (ha) for sale off the holding
A1234567	*Entire parcel*	*5 ha*		

Table F: Record of lime applied on the holding in 2026. Applicable only to holdings with a 2025 grassland stocking rate >170 kg N ha before organic N exports have been accounted for.

Land parcel ID (LPIS no. or ref no. with maps)	Liming programme			
	Product type	Date of application	Area treated (ha)	Volume applied (t/ ha)
A12345678	*Ground limestone*	*12th March 2026*	*Entire parcel*	*5*

Table G: Record of slurry applied using low emission spreading systems on the holding in 2026. The use of LESS is only applicable to the following:

- **slurry produced and applied on holdings with a 2025 grassland stocking rate >=100 kg N ha before organic N exports have been accounted for[7],**
- **livestock manure applied to the arable land present on the holding (unless it has been incorporated with 24 hours of application)**
- **pig slurry produced and applied on the holding, or pig slurry imported onto the holding.**

Low emission slurry spreading (LESS)							
Indicate whether it was 'grassland' or 'arable' land that was in receipt of slurry/ livestock manure	**Land parcel ID (LPIS no. or ref no. with maps)**	**Record the date of application as appropriate to the method of application**					**Type of slurry applied using this method of application**
		Trailing shoe	**Trailing hose**	**Shallow injection**	**Incorporated (tillage only)**	**Splash plate (sloping steeply grassland parcels in receipt of cattle slurry only)**	
Grassland	*A12345678*	*29th April 2026*					*Cattle slurry*

[7] Such grassland holdings with steeply sloping grassland parcels, with an average incline of 20% or more, are permitted to use a downward facing splash plate on such parcels in the application of cattle slurry.

Table H: Milk producers (dairy cows): Record the maximum number of dairy cows milked over a 10-day[8] or 15-day[9] period in October, November and January, and the number of cows milked every day in December

Month	Max. cows milked	Period covered	
October		❑ 10-day period	❑ 15-day period
November		❑ 10-day period	❑ 15-day period
December		☑ 31-day period	
January		❑ 10-day period	❑ 15-day period

[8] Applicable to standalone soiled water storage tanks constructed before 1st January 2015

[9] Applicable to standalone soiled water storage tanks constructed on or after 1st January 2015