

2026 Payment Reduction Matrix for Intentional Breaches

Intent	Extent	Severity	Permanence	Reduction
Intentional	On-farm effect	Very low	Rectifiable	15%
			Permanent	18%
		Low	Rectifiable	20%
			Permanent	22%
		Medium	Rectifiable	24%
			Permanent	26%
		High	Rectifiable	28-100%
			Permanent	30-100%
	Off-farm effect	Very low	Rectifiable	18%
			Permanent	20%
		Low	Rectifiable	22%
			Permanent	24%
		Medium	Rectifiable	26%
			Permanent	28%
		High	Rectifiable	30-100%
			Permanent	32-100%

Intentional Breaches - Reoccurrence

Reoccurrence is where the same requirement is breached within a consecutive period of 3 calendar years. The penalty for Intentional Reoccurrence is calculated by multiplying the penalty for the previous breach by 2.