

Integrated Administration and Control System (IACS):

Notes for Guidance 2024

These notes tell you about the Integrated Administration and Control System (IACS) 2024 for claiming agricultural & environmental support payments. Please read these notes along with the “Guide to online SAF submission” which can be found at <https://www.ruralpayments.org/> If you are completing a blank paper form you should read the “How to fill in your Single Application Form 2024” booklet carefully before you start to fill in your Single Application Form.

For more information contact your Scottish Government, Rural Payments and Inspections Division’s area office or visit the Rural Payments and Services website <https://www.ruralpayments.org>

We are a non-advisory organisation and provide general guidance on scheme eligibility rules and how to complete our forms.

If you need specific business advice, please ask a professional adviser for help.

IMPORTANT

Changes and points to note

- The primary route for submitting your SAF 2024 application is via our online application. Your local office can offer assistance in getting online, applying online and can help answer any questions or concerns you may have. You can also phone your local office to make an appointment and can find their contact details in annex 4 in the IACS(1): Notes for Guidance 2024.
- If you are claiming Basic Payment Scheme (this includes Greening, Young Farmers Payments and applications to the National Reserve) we must receive your supporting documentation by 15 May 2024 for you to avoid reductions to the payments that become due.
- If you want to submit an application for an allocation of Basic Payment Scheme entitlements from the National Reserve you **can only** submit this online as part of your Single Application Form (SAF) online.
- If you want to claim for the Scottish Upland Sheep Support Scheme (SUSSS) you must submit a valid SAF, claim Basic Payment Scheme and meet the SUSSS scheme land eligibility requirements. Full details of eligibility requirements are available at www.ruralpayments.org
- If you want to claim for the Scottish Suckler Beef Support Scheme (SSBSS) you must submit a valid SAF. Full details of eligibility requirements are available at www.ruralpayments.org
- If you want to authorise an advisory firm or business representative to submit your SAF you need to mandate them to allow them access to your details. You can do this online at <https://www.ruralpayments.org> or you and your agent or business representative need to complete a Business Mandate Form (PF05). You can get a form at <https://www.ruralpayments.org> or from your area office. We cannot accept a SAF from them until you have done this.

continued overleaf

- You are advised to review your “Business Type” entry in the RP&S register when you complete your SAF. This entry reflects the legal basis on which your commercial activity takes place, and must reflect the status of your business correctly in line with HMRC or Companies House etc. records. Failure to do so may delay any payments due and result in further enquiries having to be made. It is important that you check and ensure that all other business details are current and correct, for example, the details of all business members are recorded on the funding page correctly and your bank details are current & correct. You can add and remove business members via your RP&S online account as well as bank account details provided you hold the Responsible Person role for your business. If personal information is held incorrectly against a business member, you need to speak to your local office to get that corrected.
- In the event of a death of a business member, especially where the business type is a sole trader, you should seek immediate guidance on what needs to happen from your local office (see Annex 4).

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Selected abbreviations used in this booklet

AECS	Agri-Environment Climate Scheme
BPS	Basic Payment Scheme
FGS	Forestry Grant Scheme
HMRC	Her Majesty's Revenue and Customs
IACS	Integrated Administration and Control System
JAC	June Agricultural Census
LFASS	Less Favoured Area Support Scheme
LMF	Land Maintenance Form
LPID	Land Parcel Identifier
LPIS	Land Parcel Identification System
RP	Rural Priorities
RPID	Rural Payments and Inspections Division
SAF	Single Application Form
SSBSS	Scottish Suckler Beef Support Scheme (Mainland and Islands)
SUSSH	Scottish Upland Sheep Support Scheme
YFP	Young Farmers Payment

KEY DATES

Date

Event



Start of the SAF year. You must meet all Cross Compliance conditions from this date.

Start of the Less Favoured Area Support Scheme year.

Start of the Rural Priorities annual recurrent scheme year.

Start of the Agri-Environment Climate Scheme annual recurrent scheme year.

Start of the Forestry Grant Scheme annual management scheme year.

Start of the Scottish Suckler Beef Support Scheme year



Deadline for RPID to receive an application to transfer Basic Payment Scheme entitlements for the 2024 scheme year.



Deadline for RPID to receive your Single Application Form (SAF) and BPS supporting documents if you are to avoid late claim reduction(s).

Deadline for RPID to receive your application and supporting documentation for an allocation of BPS entitlements from the National Reserve if you are to avoid a penalty reduction.

Basic Payment Scheme 2024 entitlements transfer window opens.



Deadline for RPID to receive amendments/additions to your SAF (if RPID received it on or before 15 May 2024) without reducing your payments.



Final deadline for RPID to receive your SAF. We will not accept your SAF after 9 June 2024.

We will not accept BPS and BPS National Reserve supporting documentation after 9 June 2024.

Last day for applications and supporting documentation for an allocation of BPS entitlements from the National Reserve.



Payment window for BPS, Scottish Suckler Beef and Scottish Upland Sheep Support Schemes 2022 closes.

The last day we can allow Forestry Grant Scheme Woodland Creation initial planting capital claims to be received if the woodland creation supports the area of land you entered on your SAF 2024. If your woodland creation has not been claimed by this date, you will lose this year's woodland creation annual maintenance grant.



Scottish Upland Sheep Support Scheme application window opens.



Scottish Upland Sheep Support Scheme application window closes.



Payment window for Direct Payments schemes 2024 opens.



Cross Compliance for the current period ends.

Scottish Suckler Beef Support Scheme application window closes



2025

The last date by which you must have completed and submitted your documentary evidence in support of your SAF 2024 Forestry Grant Scheme Sustainable Management of Forests activities.



2025

Deadline for RPID to receive an application to transfer Basic Payment Scheme entitlements for the 2025 scheme year.

IACS – Single Application Form (SAF) 2024

1. Introduction

The Integrated Administration and Control System (IACS) controls support schemes covered by the Single Application Form (SAF) and other aid applications. This booklet sets out the detailed rules of the IACS and the SAF.

You must complete and submit a SAF 2024 if you wish to claim:

- Basic Payment Scheme (including Greening and Young Farmers Payment)
- Scottish Suckler Beef Support Scheme
- Scottish Upland Sheep Support Scheme
- Less Favoured Area Support Scheme
- Rural Priorities annual recurrent options
- Agri-Environment Climate Scheme annual recurrent options
- Forestry Grant Scheme annual maintenance and management grants

The SAF is a declaration of all the permanent and seasonal agricultural and non-agricultural land parcels greater than or equal to 0.10 hectare you have in the United Kingdom as a separate IACS business. Business is the term we use to describe all our customers, even though you may not class yourself as a business.

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

If you do not submit a SAF, we cannot make payment under any of the schemes listed above.

If you have land outside Scotland please read the guidance on cross border applications in section 3.

We will use the land-use data you declare on your permanent, seasonal and common grazings land data sheet(s) to meet the data requirements of the June Agricultural Census.

You need to read the scheme guidance for any scheme you are claiming under, which requires you to submit a SAF. If the scheme requires you to comply with Cross Compliance you also need to read the Cross Compliance guidance. If you are claiming Basic Payment Scheme (BPS) you must also read the Greening guidance.

You can see all our guidance online at <https://www.ruralpayments.org>

The Single Application Form (SAF)

You must complete your SAF online now to provide details of **all** the permanent and seasonal land you have on 15 May 2024.

Common grazing shares can support claims for Basic Payment, Less Favoured Area Support, Rural Priorities, Forestry Grant Scheme or Agri-Environment Climate Scheme.

If you submit a Scottish Upland Sheep Support Scheme claim we will use the areas claimed for payment under the Basic Payment Scheme to assess your eligibility.

Advisory firms

You can authorise an advisory firm to act for you or your business. An advisory firm can't act on your behalf until they are mandated.

If you want to do this you have to mandate your advisory firm online at <https://www.ruralpayments.org>.

Alternatively you and your advisory firm must jointly fill in a Business Mandate Form (PF05). You can get a Business Mandate Form and guidance online or from your area office.

If you also have a forestry business and you deal with more than one advisory firm, you will have to mandate one to act as a submission agent.

You will still be responsible for meeting scheme rules, for any penalties we might apply and for the recovery of any over-payment for breaches of scheme rules by yourself or the business.

2. Eligibility

To be eligible to claim under the Basic Payment Scheme, Scottish Suckler Beef Support Scheme, Scottish Upland Sheep Support Scheme you must be a farmer/crofter carrying out an agricultural activity.

If all or part of your holding is classed as being naturally kept in a state suitable for grazing or cultivation, you must also undertake minimum farming activities on that land.

To be eligible to claim under the Less Favoured Area Support Scheme (LFASS) you must be a farmer/crofter carrying out an agricultural activity, as defined in the Basic Payment Scheme guidance. You must also actively farm the LFASS eligible land for the majority of the LFASS claim year.

To be eligible to claim Rural Priorities (RP), Forestry Grant Scheme (FGS) and Agri-Environment Climate Scheme (AECS), you must hold an approved contract. You must also have annual recurrent options and/or activities scheduled to be claimed in 2024.

Note: you must be 16 years of age or older to submit a SAF.

3. Claiming subsidy

Completing your Single Application Form (SAF)

The easiest way to complete your SAF is using our secure online system – Rural Payments and Services. To do this you need to register with us and then login to Rural Payments and Services at <https://www.ruralpayments.org>

By completing the form online, you'll be able to:

- get access to a pre-populated application form with your permanent land, last year's claimed seasonal land (provided no land changes have taken place) and any approved scheme contracts
- get your Greening requirement checked and instant initial validation
- create your own tailored form based on your scheme selection – our system will automatically fill in parts of your form
- check your form for errors – our system will notify these to you before you can go on to the next stage
- access up-to-date map and boundary information
- store all your communications, from us to you and from you to us, in one place
- view and manage your own information – for example, changing your bank account details
- get 24-hour access, seven days a week

If you register with our online service, we'll send you a reminder each year ahead of the SAF submission window opening.

A hand written paper SAF will only be considered by RPID in a very limited range of exceptional circumstances. To request a blank form you must contact your local area office.

Your SAF can also be submitted by:

- a business member
- an authorised advisory firm or business representative, that is farm/land manager or company official
- the designated lead person for a rural community holding a Rural Priorities contract, or their mandated advisory firm
- an executor of a will or a person holding power of attorney for a business member

Businesses

We need to carry out checks to identify all aid applications and payment claims submitted by the same beneficiary, to ensure that a beneficiary of support:

- submits only one SAF
- receives only one payment under the BPS
- does not gain an undue advantage in terms of the funding they receive

We also need to check that payments are not made to businesses that have set up artificial arrangements to get payments they are not entitled to, or to circumvent scheme rules (such as cross compliance obligations).

RPID 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 obtaining subsidy.

If you are involved in different businesses, we may already have assessed whether the businesses are separate. If we have assessed that each business is managed as a separate business, you can submit a separate SAF for each one. If we have not, we may need to seek more information from you.

There are four criteria we can use to assess whether businesses are separate or one for IACS purposes. These are:

- legal status
- economic structure and organisation
- commercial management
- operational arrangements

If an individual/group of individuals/company has majority ownership/shareholding in multiple businesses the likelihood is these businesses will be deemed one business for the purposes of administering applications and payments under IACS. This does not affect an individual business' trading status in law for tax or any other purpose.

If your business structure changes after 15 May 2024, this may affect the aid which you can subsequently claim. You should inform your area office before the changes occur. You will have to complete a Register a Business Form (PF01).

Cross border applications

If you have land in different parts of the UK, which you manage as one business, you must enter the land for each country using that country's online application system. If you use paper forms, you should return each country's forms to the local office of the country that processes your claims. In Scotland, this is the RPID area office which deals with your main location code.

However, if all the land you have in other parts of the United Kingdom is non-agricultural land and you do not claim any payments on this land you only have to complete and submit a Scottish SAF.

Following the withdrawal from the European Union, UK Administrations will now verify and pay separately the SAF application which they receive from cross border businesses.

Registering your business

It is essential that we hold up-to-date information about your business on Rural Payments and Services. You must also tell us immediately if:

- your name, address and contact details change and are not the same as shown on screen.
- you change your business name or structure
- you should also validate your "Business Type" entry in the RP&S register. This entry reflects the legal basis on which your commercial activity takes place, and must reflect the status of your business correctly in line with HMRC or Companies House etc. records. Failure to do so may result in further enquiries having to be made, which can delay payments.

You can do this online at <https://www.ruralpayments.org> or using the Register a Business Form. You can get a Register a Business Form and guidance at <https://www.ruralpayments.org> or from your area office.

Registering your land

It is essential that we hold up-to-date information about your land. You must complete an online Land Maintenance Form or fill in a paper form (PF06) to tell us if the land information for your business has changed since 15 May 2023. You should do this now. Please don't wait until you submit your SAF 2024. If the information we have is wrong, it may lead to delays in processing your application and any payments that become due.

Please tell us if you have:

- bought or sold land
- transferred land from one holding to another for any reason other than change of owner
- made changes to the permanent boundary of a land parcel
- moved internal permanent land parcel boundaries to merge or split a land parcel
- moved whole or part land parcels between holdings
- added or modified a BPS permanent ineligible feature
- removed a BPS permanent or soft ineligible feature
- land parcels to register for agriculture or forestry use for the first time
- land parcels going out of agriculture

You should also tell us if you make any of these changes after you submit your SAF 2024 as soon as they take place.

The Land Maintenance Form can be completed either by the owner of the land parcel or by the long term tenant on whose SAF it appears. Seasonal tenants should arrange for the owner or long-term tenant to complete a Land Maintenance Form. An agent can also complete a Land Maintenance Form providing they have been mandated to do so.

There is more information about land parcels and maps in Annex 3. You can get the form and guidance online at <https://www.ruralpayments.org> or from your area office.

Transfer of land

Your SAF must show **all** the permanent and seasonal agricultural and non-agricultural land you have on 15 May 2024.

If, during the IACS year, you take over the whole of a holding which another business has claimed or declared in 2024, we may be able to transfer the whole area on their SAF to you to support your claims under the Basic Payment and Less Favoured Area Support Schemes.

Your area office can provide more information and a transfer application form.

4. Deadline for applications

We must receive your SAF and all supporting documentation no later than 15 May 2024.

Late applications

We can accept your SAF and BPS supporting documentation up to 25 calendar days after the closing date of 15 May 2024.

If your SAF is late, all the payments you receive will be reduced (see table below) unless you had a force majeure/exceptional circumstance that prevented you from submitting your SAF by the deadlines.

If your BPS supporting documentation is late only your BPS payments will be reduced unless you had a force majeure/exceptional circumstance that prevented you from submitting your supporting documentation by the deadlines. You can read more about force majeure/exceptional circumstance at section 5.

Scheme	Days late/Penalty
Basic Payment Scheme National Reserve Basic Payment Scheme National Reserve supporting documentation	1-25 calendar days <ul style="list-style-type: none"> • 3% reduction in the amounts to be paid on the entitlements allocated for each working day your SAF is late Over 25 calendar days <ul style="list-style-type: none"> • no award will be made
Basic Payment Scheme (including Greening, Young Farmers Payments and National Reserve award) Less Favoured Area Support Scheme Rural Priorities Scottish Suckler Beef Support Schemes Scottish Upland Sheep Support Scheme Agri-Environment Climate Scheme Forestry Grant Scheme	1-25 calendar days <ul style="list-style-type: none"> • 1% reduction in the amounts to be paid for each working day your SAF is late Over 25 calendar days <ul style="list-style-type: none"> • no payments will be made
Basic Payment Scheme supporting documentation (for example Ecological Focus Area map, Seasonal Common Grazings form)	1-25 calendar days <ul style="list-style-type: none"> • 1% reduction in the amounts to be paid for Basic Payment Scheme for each working day your supporting documentation is late Over 25 calendar days <ul style="list-style-type: none"> • no Basic Payment Scheme payments will be made

Acknowledging the SAF

We will acknowledge receipt of your SAF. You will be able to access our acknowledgement via your online account on Rural Payments and Services in your Communication Log.

Our acknowledgement letter will confirm (if applicable):

- the schemes being claimed
- an illustration of BPS entitlements held
- BPS area claimed
- YFP claimed
- if BPS Greening requirements have been met
- LFASS area claimed
- a summary of RP annual recurrent options
- a summary of AECS annual recurrent options
- a summary of the FGS annual maintenance and/or annual management grants
- a land use summary table
- a summary of Supporting Documents (received or to be submitted)
- any queries or outstanding errors on your SAF

You must check the information in the acknowledgement letter and tell us if anything is incorrect.

If we dispute receiving your SAF, you must be able to produce evidence which shows we received it on or before the closing date.

We recommend you submit your SAF online at <https://www.ruralpayments.org> or send the paper SAF to us by recorded delivery.

5. Amendments and additions

You can amend your SAF up to and including 31 May 2024 to:

- add land parcels
- add common grazings shares
- change the land use of land parcels declared
- change the schemes claimed for land parcels declared
- add RP options that you have an approved contract for
- add AECS options that you have an approved contract for
- add FGS annual maintenance and/or annual management grants that you have an approved contract for

You can only make these changes if:

- we have not told you of an error affecting the parcel you want to amend
- we have not told you of an intended inspection

If we receive amendments after 31 May 2024, we will reduce the payments on each land parcel amended by one per cent for each working day the amendment is late.

We will not accept any amendments after 9 June 2024.

Withdrawal

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

- you write to your area office
- we have not told you of an error in your SAF
- we have not told you of an intended inspection, which subsequently reveals an error in the area you wish to withdraw

If you want to withdraw land you must identify the land parcel and the scheme you no longer wish to claim for.

Notified error

After you send us your SAF you may realise it is incorrect or has become incorrect since it was lodged. For example, you have included in error an area of land that is ineligible for the payment you have claimed, or not told us about all the agricultural land you have. You can correct errors like these at any time and we will not penalise you if:

- you write to your area office
- we have not told you of the error first
- we have not told you of an intended inspection

Your SAF cannot be amended after 9 June 2024 to add and claim a parcel, or increase areas claimed on a parcel. If you tell us about a land parcel you haven't declared on your SAF after that date, we will correct your SAF and we will not apply under declaration penalties. But you will not receive payment on that parcel.

Obvious error

You can correct a mistake in your SAF and supporting documentation, at any time, if we classify it as an obvious error. An obvious error is one of a purely clerical nature that is obvious to us during a simple examination of your SAF. It could also be an error we find during our coherence checks which reveals a contradiction in the information you have provided on your SAF only or supporting documents.

Decisions on obvious error depend on the overall facts and circumstances of each individual case.

We cannot correct a mistake you made because you misunderstood scheme rules or forgot to claim:

- for any of the land-based schemes in their entirety
- a land parcel for Basic Payment/Less Favoured Area Support
- a Rural Priorities annual recurrent option

- an Agri-Environment Climate Scheme annual recurrent option
- an Forestry Grant Scheme annual maintenance and/or annual management grant

We have no obligation to check your SAF for obvious error.

Force majeure/exceptional circumstances (FM/EC)

We may accept that you have been prevented from meeting certain obligations due to a force majeure/exceptional circumstance (FM/EC) event. A FM/EC event comprises an objective element (an unusual circumstance, outside your control which prevented you from complying with scheme rules) and a subjective element (the consequences of which you could not have avoided in spite of the exercise of all due care).

Some examples of a force majeure/exceptional circumstance event are:

- the death of the beneficiary
- long-term professional incapacity of the beneficiary
- a severe natural disaster gravely affecting the holding
- the accidental destruction of livestock buildings on the holding
- an epizootic or a plant disease affecting part or all of the beneficiary's livestock or crops respectively
- expropriation of all or a large part of the holding if that expropriation could not have been anticipated on the day of lodging the application

To apply for force majeure/exceptional circumstances, you must write to your area office within 15 working days of being able to tell us about it.

You will need to send us as much evidence as you can to show the failure to comply with your obligations was solely due to the FM/EC event. This must include proof that the event occurred. We will consider each case on its merits and then notify you of our decision.

6. Inspections and records

Inspections

We must carry out inspections. If we select your business for inspection we will check to ensure you meet the rules of the scheme(s) you are claiming under.

We are not required to provide advance notice of 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 at <https://www.ruralpayments.org> or from your area office.

Records

You are required to keep all records relating to any scheme you have claimed under for four years from the end of the calendar year in which you made your claim. For Rural Priorities, Agri-Environment Climate Scheme and Forestry Grant Scheme you need to keep all records for six years from the date of the last payment.

More detailed information about the records you need to keep is available from your area office.

7. Reductions, exclusions and penalties

Failure to declare all the land you have

You must declare **all** the permanent, seasonal and common grazings agricultural land that you have on 15 May 2024 on your SAF. You must **also** declare any non-agricultural land which is either being claimed for support payments in 2024 or which is under a continuing maintenance commitment having previously received support payments under the current or previous Scotland Rural Development Programmes. The relevant schemes are listed below:

Agri-Environment Climate Scheme (AECS)

Forestry Grant Scheme (FGS)

Rural Development Contract Rural Priorities Scheme (RP)

Farm Woodland Scheme (FWS)

Farm Woodland Premium Scheme (FWPS)

Scottish Forestry Grant Scheme (SFGS)

If we find a difference between the total area you declare on your SAF and the total land that you should have declared we may have to reduce payments that become due to you.

Discrepancies in areas claimed

We cannot pay you on an area greater than the area you claim on your SAF.

If we find an area greater than the area you claim on your SAF, we will only pay on the area you claim.

Under declaration penalties

If there is a difference between the total area you declare on your SAF and the total land you should have declared, we may have to apply penalties.

Over declaration penalties

Where we find a difference between the number of hectares you claimed and the number of hectares of eligible land determined (found) we may have to apply penalties.

If the ineligible land was claimed in a previous year we may have to penalise these claims too and recover some or all of the payments we have made.

Other penalties

There are also penalties on LFASS and BPS payments for under activity and penalties for failure to comply with your BPS Greening or cross compliance obligations.

You can find more detailed information on all the reductions, exclusions and penalties we may apply in guidance notes for each scheme. Penalties for Cross Compliance breaches are detailed in the Cross Compliance guidance.

You can find all our guidance on our website at <https://www.ruralpayments.org>

False declarations

A false declaration made intentionally or recklessly is a criminal offence. If we find that you have intentionally or recklessly made a false declaration you will be liable to prosecution.

8. Payments

Sterling

All payments will be made in Sterling. If you haven't provided a Sterling bank account to RPID before you will need to follow the guidance below. We can only accept a UK bank account in the name of the business or in the name of business member linked to the business. Each business must have a unique bank account. We will not accept bank accounts already known to us under a different business record. You can provide your bank account details online and the attached short video shows you how: <https://www.youtube.com/watch?v=-JZNu-FjAGM> (copy and paste this link to your browser).

Payments by BACS

We make payments under all schemes covered by IACS using the Bankers Automated Clearing Services (BACS).

We can only make payments to a bank account which accepts BACS payments. If we do not already have your business' nominated bank account details, or if you want to change them, you can do this online at <https://www.ruralpayments.org> (see video above).

Alternatively, you can fill in a Register your Bank Details Form – Sterling (PF03) and send it to your area office. Blank forms are available on our website at <https://www.ruralpayments.org> or from your area office.

Please keep your bank details up to date in Rural Payments and Services to avoid payment delays.

Please note, if you register a new bank account or tell us of a change to your bank account, we will carry out checks for your security. These take at least 10 days and we cannot make payments during this period.

We are not responsible for delays to your payments because you or your agent gave us incorrect bank details or did not tell us about a change to your bank account details before we processed your payment(s).

We will not process requests for mandates.

Publishing your payment details

We publish data about the payments we make to beneficiaries. The data will be published for all beneficiaries on a searchable website. The data will be updated annually and remain available on this website for only two years from the date it is published. It will include the name and locality of the beneficiary, and details of the amounts and schemes for which subsidy has been paid. However, for those receiving less than £1114 in grant subsidies, the name of the beneficiary will be withheld. Any payments arising from the submission of a SAF 2024 will not be published before May 2025.

You can view the payments data at <http://cap-payments.defra.gov.uk/Default.aspx>

9. How we look after your information

We will use the information provided in the SAF to process any claims or applications you make and to keep you informed on the progress of your application.

We will also use the land use data you declare on your permanent, seasonal and common grazings land data sheet(s) to meet the data requirements of the June Agricultural Census.

We take our responsibilities for the way we store, secure and use your personal information seriously, and always seek to respect your privacy and to meet our legal obligations. These obligations include the UK General Data Protection Regulation, the UK Data Protection Act 2018, and other regulations and legislation relating to privacy and communications. To see details on how we use your information and who we share your information with, please see our privacy policy located at:

<https://www.ruralpayments.org/publicsite/futures/privacy-policy/> or available in paper form from your area office.

Our Privacy Policy explains the purposes for which we use personal data and the legal basis for that use. It explains our responsibilities for collecting data and what happens if you fail to provide data we need or provide incorrect data. We set out the categories of data we collect and how we acquire it, especially in those cases where it may come from another party.

The Privacy Policy also sets out our approach to sharing data and gives information about the organisations with whom we share data and why we do so. Finally, we advise you of your various rights and how to exercise them.

If you are providing information to us on behalf of someone else (for example, as an agent representing a SAF beneficiary), you are advised to draw this section of the Guidance and the Privacy Policy to the attention of any individual whose data is being processed. This is in order to help you fulfil your obligations under data protection legislation towards your clients or those whom you represent.

10. Appeals

Appealing against our decision

If we have written to tell you we have already, or soon will, refuse, reduce or recover some or all of your expected payment and you are not sure why we have made this decision, you should urgently contact your area office for more information.

If after this discussion you are still not satisfied with our decision, you may wish to ask us to formally review our decision under our Rural Payments Appeals procedure.

This request must be received no later than 60 days (legal timescale) from the date of our original decision letter. A Request for a Review form (PF19) is available for this purpose.

Area office staff will then arrange to meet with you – or phone you if you prefer – to formally review your appeal in more detail.

By law they must do this no later than 60 days from the date they receive your Request for a Review form (PF19). This will give you the opportunity to explain your case to a senior member of staff, ask any related questions and seek relevant clarification.

The area office must then send you a written report of the review meeting within 60 days. The report will either confirm or amend our original decision, or revoke it entirely and substitute a new decision.

If after this you are still not satisfied with our decision, you can consider submitting an appeal direct to the Scottish Land Court. They must receive your request within 60 days of you receiving the area office report.

You can get further information on our Rural Payments Appeals procedure and the Request for a Review form (PF19) at <https://www.ruralpayments.org> or from your area office.

11. Complaints

Complaints about our standard of service

A complaint is an expression of dissatisfaction with our standard of service, procedures, or processes that you feel requires a response or explanation from us.

You or your representative can complain in person by phone, by email or in writing.

All complaints will be treated seriously by us and you will receive a full response.

Our complaints procedure has two stages:

Stage One – frontline resolution

Frontline resolution aims to quickly resolve straightforward customer complaints that require little or no investigation. Under this part of the procedure you should direct your complaint to the officer in charge of the staff you have been dealing with.

This person is likely to be located in your area office or with RPID in Edinburgh. They may be able to answer your concerns to your satisfaction. We aim to address your Stage One complaint in five working days.

If you are dissatisfied with our response you can ask us to consider your complaint at Stage Two.

Stage Two – investigation

We will look at your complaint at this stage if you are dissatisfied with our response at Stage One. We also look at some complaints immediately at this stage, if it is clear that they are complex or need detailed investigation before we can resolve the issue.

We will acknowledge receipt of your complaint within three working days. For Stage Two complaints we will appoint an independent investigating officer who has sufficient knowledge of the issue you are complaining about. You will receive a report at the end of the investigation.

We aim to issue this report as soon as possible but no later than 20 working days.

You can obtain further information about our complaint handling procedure at <https://www.ruralpayments.org> or by emailing us at SGComplaints@gov.scot

If you are not satisfied with the decision reached in the Stage Two report, you or your representative have the right to ask the Scottish Public Services Ombudsman (SPSO) to investigate your case.

The SPSO cannot normally look at:

- a complaint that has not completed our complaints procedure
- events that happened, or that you became aware of, more than a year ago
- a matter that has been or is being considered in court for example the Scottish Land Court

You can contact the SPSO at the following address:

SPSO
Bridgeside House
99 McDonald Road
Edinburgh
EH7 4NS

A freepost envelope can be supplied if this is required.

Further information about the Scottish Public Services Ombudsman is available at <http://www.spsso.org.uk>

The telephone number is 0800 377 7330.

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.

12. Legal base

The legal base for the Integrated Administration and Control System is in Regulation (EU) No 1306/2013 of the European Parliament and of the Council; Commission Delegated Regulation (EU) No 640/2014; and Commission Implementing Regulations (EU) No 809/2014 and 908/2014.

The legal base for the Direct Payments Schemes is in Regulation (EU) No 1307/2013 of the European Parliament and the Council; Commission Delegated Regulation (EU) No 639/2014; and Commission Implementing Regulation (EU) No 641/2014.

The legal base for the Less Favoured Area Support Scheme is in Regulation (EU) No 1305/2013 of the European Parliament and of the Council.

The legal base for Rural Priorities is in Regulations (EU) No 1698/2005 and 1305/2013 and 1306/2013 of the European Parliament and of the Council.

The legal base for the Agri-Environment Climate Scheme is in Regulation (EU) No 1305/2013 of the European Parliament and of the Council; and Commission Delegated Regulation (EU) No 807/2014.

The legal base for the Forestry Grant Scheme is in Regulation (EU) No 1305/2013 of the European Parliament and of the Council; and Commission Delegated Regulation (EU) No 807/2014.

We aim to provide as much guidance as is practicable on the IACS. It is not however a definitive statement of the effect of the relevant legislation, which can only be provided by the courts. If you have any legal questions, you should get appropriate legal advice from a solicitor.

You should note in that respect that EU legislation has now been rolled over into domestic law as 'assimilated EU law' all as amended for operation in Scotland.

ANNEX 1

June Agricultural Census (JAC)

We will use the land data you declare as your permanent, seasonal and common grazings land to meet the land use requirements of the June Agricultural Census (JAC).

It is crucial, for JAC purposes, that you declare all the land you have on your SAF.

The JAC has additional questions that are not included in the SAF. You can use the Rural Payments and Services website to provide this information, using the Ag Census page. We will inform you when this page becomes available.

Online submissions are now the preferred route for completing the JAC and we encourage you to use the Ag Census page on the Rural Payments and Services website. If you have any issues accessing the Rural Payments and Services website please contact your area office. Area office contact details can be found in Annex 4.

Land seasonally let out

In order to provide comprehensive coverage of all activities on your land, you will need to record land use codes on all the land you seasonally let out. We need this because not all land that is seasonally let in is declared on a SAF application. We will record the activity on the land using the LLO code (land let out). For example, if Ware Potatoes are being grown on land you have seasonally let out, you will need to report this as "LLO-WPOT".

Land use

We also have to collect information on specific crops that are required for the JAC. Some examples are:

- vegetables
- fodder crops
- nursery stock
- strawberries
- bedding and pot plants

Intended land use on 15 May 2024

When you complete your SAF please tell us, as best you can, what the land use will be on 15 May 2024. This applies to land which has not yet been sown or on which a final decision has not yet been taken. In these cases, please complete the forms for JAC purposes with the best information available to you at the time of completion.

Livestock data

We will use cattle data collected from the Scottish EID Livestock Traceability (ScotEID) database, rather than the data on livestock you tell us about on your SAF for the JAC. This is because:

- there are considerable differences in terms of definitions and reference dates
- SAF data is collected at the aggregate business level but we need holding level data for the JAC

JAC database

We will collate the SAF data on land use to the holding level using the information you give us for your permanent, seasonal and common grazings land. We may also on occasion use other data collected through SAF not outlined here for the JAC to reduce respondent burden and to avoid data collection duplication.

We will combine your data from the land details section with the other holding level information collected from the reduced JAC form, including livestock, labour, rental agreements and total holding areas (including any un-mapped land).

All cattle data is sourced from the Scottish EID Livestock Traceability (ScotEID) database.

All of this data will be combined to create the JAC database. The Scottish Government's Agriculture Statistics Unit (ASU) will hold the data in strictest confidence, stored in a secure location with access restricted to those staff needed to process it.

The Agriculture (Assimilated EU Law and Data) (Scotland) Act 2020 Sections 13 - 18 and the lawful basis of 'public task' under Article 6(1)(e) of UK GDPR allows us to process and share this data with authorised research institutes, universities and other government agencies, for research purposes. We routinely provide this data to Scotland's Rural College and The James Hutton Institute to undertake work under the Scottish Government's Strategic Research Programme. With each request to share information, we review the arrangements that the receiving body must securely hold the data, and the purposes of the research. There are strict criteria used to ensure acceptable conditions are met before we share data.

If we do share the data, it is done so under data sharing agreements which include strict confidentiality restrictions covering how the data is securely stored, limiting access to only people who require it, ensuring that data is deleted after use and that no publications identify individuals or individual businesses.

In all of these cases your data will be combined with others responding to the JAC before publication of results so that your individual business cannot be identified.

Occasionally, we will use your individual record data for identifying farms or businesses which either hold livestock or grow crops. This is for the purposes of ensuring public, animal and plant health, or as part of legal or planning proceedings in accordance with the Agriculture (Assimilated EU Law and Data) (Scotland) Act 2020 Section 17.

ANNEX 2

Hemp growers

If you want to grow hemp you must get a licence from the Home Office. It is a criminal offence to grow hemp in the United Kingdom, for any purpose, without a licence.

A fee is payable for a new licence or the replacement of an existing licence. Applications for licences are made online via the Home Office website at:

<https://www.gov.uk/guidance/controlled-drugs-licences-fees-and-returns#industrial-hemp>

You should apply for a licence as early as possible. They are not issued, or renewed, automatically. The Home Office will ask where and why you plan to grow hemp.

You may be asked for evidence that you have a contract to supply hemp. A “Growers Factsheet” is available on the Home Office website - existing and prospective growers should familiarise themselves with this document and ensure they are fully aware of the limitations to the ‘industrial hemp licensing process’. Specifically, only non-controlled parts of approved varieties of the plant (industrial use of fibre and seed) are acceptable ‘end uses’ for this policy. Green material (leaves and flowers) cannot be used or supplied for use.

Hemp cultivation licences are presently issued for three growing seasons, but there is a requirement to submit an Annual Grower Statement to the Home Office by 1 May of each year, irrespective of whether you cultivated hemp in the previous growing season.

The Home Office Drugs & Firearms Licensing Unit can be contacted by phone at 0300 105 4848 or by email at dflu.dom@homeoffice.gov.uk

All individuals named on a licence application form must complete an enhanced Disclosure and Barring Service (DBS) Disclosure. The Rehabilitation of Offenders Act 1974 (Exceptions) Order 1975 enables the Drug and Firearms Licensing Unit (DFLU) to ask questions about spent convictions for the purpose of assessing applicants suitability to obtain a licence.

DFLU has contracted Security Watchdog (part of CAPITA PLC) to provide a scheme to enable DFLU licence applicants to obtain DBS enhanced disclosures. A DBS disclosure guidebook is available from the Security Watchdog website <http://www.securitywatchdog.org.uk/>

To apply for a DBS enhanced disclosure contact Security Watchdog on: +44 (0) 1420 558 752 (Monday to Friday 9.00am to 5.30pm). During the call all aspects of the disclosure application process will be explained to you.

The Home Office **does not** undertake DBS checks on your behalf. Please note a fee is payable to Security Watchdog for each enhanced DBS disclosure request.

DBS disclosures completed for other organisations – for example in the course of employment or voluntary work – are not “portable” for drug licensing purposes.

However, as a general rule, where you have obtained an enhanced criminal records or DBS check for the purposes of Home Office drug licensing, we will not require you as an individual to renew that check within three years of the disclosure date.

Furthermore, if you have paid an additional fee for the optional ‘update’ service now offered with an enhanced DBS check obtained for another purpose, you should contact the Home Office before applying for a further check.

The contents of the DBS enhanced disclosures for all applicants named on the application form will also be taken into account in the decision as to whether or not to issue a licence.

The Home Office applies application cut-off dates for industrial hemp licence applications. Further information can be found at:

<https://www.gov.uk/guidance/controlled-drugs-industrial-hemp#growing-season---important-dates-for-prospective-applicants>

You must declare all the land on which you grow hemp for fibre or other purposes on your permanent, seasonal and common grazings data sheets. Land on which you grow hemp for fibre or other purposes is eligible to support a claim under the Basic Payment Scheme.

If you are claiming BPS on this land you must use certified seed of one of the eligible varieties listed in the Common Catalogue of Varieties of Agricultural Plant Species on 15 March 2024.

You must send the original official labels for the hemp you are growing to us with your SAF. We will return the labels to you. If sowing takes place after 15 May 2024 you must submit the labels no later than 30 June 2024.

If you need more information please contact your local office whose details can be found at Annex 4.

ANNEX 3

Land parcels and maps

1. Introduction

Under the legislation governing the IACS the Scottish Government require to maintain a register of land parcels. This register must have unique land parcel identifiers (LPID) and areas, against which we can check all claims. We hold the unique LPID and gross areas for your land on this register and this information is on the maps we issue to you. You can also view your maps on <https://www.ruralpayments.org> if you have an online account. You must use these unique land parcel identifiers and areas in your SAF.

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

2. IACS maps

General

Rural Payments and Inspections Division (RPID) issue IACS maps printable at A3 size. These maps can be directly downloaded as PDFs from the Map Viewer. You are able to download a full set of maps of your mandated location code(s). Alternatively, you can create and download a bespoke map, allowing you to create a map of the exact area you need. Shapefiles can be exported from the Map Viewer. These shapefiles can be added to open source or proprietary software. Guidance for using the Map Viewer can be found at <https://www.ruralpayments.org/topics/customer-services/tutorial-videos/>

When any land changes have been made to your location code, you will receive an email directing you to a covering letter of said changes on RP&S. You will be directed to the Map Viewer to see your updated maps. If you download a full set of maps or you request a hard copy product you will receive a table with 4 columns which is linked to the map by the counter number in column one, the second column shows your Land Parcel Identifiers (LPIDs), the third column shows the gross area of the land parcel and the fourth shows the total of any BPS ineligible land in the land parcel. If you do not have an email address on your RP&S account, then the letter and a hard copy of your new maps will be sent out.

You will also receive an overview map of all your land parcels with a map index overlaid. The map index refers to more detailed map(s) with land parcels identified by yellow boundaries on a standard aerial photography background. BPS ineligible areas will also be depicted in red on the more detailed maps.

Both the table and maps will have a version date; please ensure you use the same version as this may cause severe issues if you do not.

The areas held on the register correspond to the plan area within the land parcel boundary. We must validate your claim against the register before payment is made. It is, therefore, essential that you use the most recent map for the land that you are claiming and/or declaring.

In summary:

- Your map supports your Pillar 1 and Pillar 2 (including Legacy Agri-Environment and Forestry Schemes) subsidy claims
- Your map reflects the gross areas for your subsidy claim highlighting BPS ineligible areas
- It is your responsibility to keep your maps up-to-date (boundaries, ineligible areas etc.)
- We will consider and confirm any changes you make and maintain your maps
- If changes are made to your maps, then an email will be sent to you informing you there has been an update to your communication log on RP&S. This new correspondence will be a cover letter outlining any land changes made to your location code directing you to the Map Viewer via RP&S if you wish to view them. If you do not have an email address on your RP&S account, then a letter will be sent
- Hard copy maps are available on request via email using LandMappingTeam@gov.scot
- Your most up-to-date map can also be viewed and downloaded online.
- You can find more information on the Land Maintenance Form (LMF) (PF06) and when you should submit one in Section 3.

In addition to the guidance in this annex we also have published guidance on “Mapping Rules for Land Managers” and “Assessing your Land Eligibility”. These provide additional practical examples to aid your understanding. You can see this guidance online at <https://www.ruralpayments.org>.

Please note these maps are for IACS purposes only and have no legal standing. They do not represent the ownership of the land.

Ineligible areas (unusable areas, such as roads, yards, buildings, ponds, and impenetrable areas of vegetation)

You must check your current land parcels maps for ineligible areas and ensure you do not claim on them. It is your responsibility to ensure that you deduct any ineligible land when you claim.

Please submit a Land Change Notification (LCN) online using the new Customer Proposal function within the Viewer on RP&S or submit a Land Maintenance Form (LMF) with supporting documentation, for example, a map of the area and photographic evidence, if you:

- add or modify a BPS permanent ineligible feature
- remove a BPS permanent or soft ineligible feature

Ineligible features are recorded on the LPIS and are shown on your IACS maps.

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 land parcel is shown correctly. If not, then amend it by completing a LCN.

If you agree with the land parcel 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 MasterMap detail and the OS map reference number.

Maintaining the Land Parcel Register

It is important that you notify us immediately whenever you make a boundary change, think that the boundary of a land parcel is wrong, or land is bought/sold. You do this by completing a LCN online or LMF via your Area Office. A digital copy of this form is available on our website at <https://www.ruralpayments.org> or you can get one from your area office. It is in your interest to submit the form well before 15 May 2024, the deadline for your Single Application Form (SAF).

When submitting an LMF with land parcel changes, supply a map with the details of every change clearly shown. If you have an existing map, you must use it to notify changes.

If using an LMF, do not use correction fluid when altering your boundaries. Mark crosses on the line to be altered and make any amendments in ink (not in blue or yellow ink) for maps with aerial photography as the backdrop.

If you have a new land parcel which has not been registered, draw the boundaries clearly on your existing map. Check if the previous owner/occupier has already received a new unique land parcel identifier and use this number.

If the land parcel cannot be drawn on the map, supply another map showing the land parcel. The map should be an OS map (or a professional equivalent) at 1:10000 scale (or 1:2500) for land parcels up to 2000 hectares, and 1:25000 scale (or 1:10000) for land parcels above 2000 hectares. Make sure that the map sheet reference is marked on the map.

If you purchase or sell a land parcel which has already been registered you should enter the unique Land Parcel Identifier on the LMF showing the type of change, date of change, area etc. You do not need to submit a map if the boundaries have not changed.

For a new land parcel larger than 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 location code number of the holding
- for each land parcel, the land parcel 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
- for each land parcel, the reference number which you have used on your data sheet (if an LMF submitted along with SAF)

Special categories

Common Grazings

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

If you are submitting a SAF for the first time and you have a share in a Common Grazings that is not recorded on our LPIS, which you use for forage, then we require a map of 1:25000 scale covering the whole Common Grazings.

We only need one map of the grazing so you may wish to contact the other shareholders in the Common Grazings. You can arrange with them for a map to be submitted to the relevant area office by the Township Clerk, Grazing Constable or other suitable person on behalf of the Township, Sheep Stock Club or Grazings Committee. Your SAF will not be processed until the map is supplied.

The boundary of the Common Grazings 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 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 area office, who will advise on appropriate sources of information.

Legacy Agri-Environment and Forestry schemes

A Land Maintenance Form is required and a land parcel identifier given if an area has never previously been captured and is not part of an existing land parcel.

A Land Maintenance Form will be accepted and a Land Parcel Identifier given if the area is part of an existing land parcel, over 0.01 hectares and fenced-off from the remaining area of the land parcel. This will only be where the area is to be permanently enclosed, for example an area to be managed under an agri-environment scheme.

A Land Maintenance Form is not required when the area is part of an existing land parcel already covered by a unique Land Parcel Identifier and under 0.01 hectares, whether fenced off or not.

Who to contact if you require additional information about land parcels, maps and the register

The Land Mapping Team (LMT) should be contacted for additional information about land parcels, maps and the register. Emails are responded to within 2 working days. A full time answer machine service is in operation to record received calls. If the team are unable to email you, they will contact you via letter..

You can contact the LMT via the following means:

Telephone: 0300 244 1938 (Answer machine service available).

Email: LandMappingTeam@gov.scot

Letter: Land MappingTeam
RPID
D1Spur
Saughton House Broomhouse Drive
Edinburgh
EH11 3XD.

ANNEX 4

Area office and contacts' address details

RPID area offices

Email: sgrpid.areaoffice@gov.scot (for example sgrpid.ayr@gov.scot)

AYR RPID Russell House King Street AYR KA8 0BE Tel: 0300 244 6300	BENBECULA RPID Balivanich ISLE OF BENBECULA HS7 5LA Tel: 0300 244 9600	DUMFRIES RPID Government Buildings 161 Brooms Road DUMFRIES DG1 3ES Tel: 0300 244 5888 Fax: 0300 244 8844	ELGIN RPID Alexander Fleming House 8 Southfield Drive ELGIN IV30 6GR Tel: 0300 244 1570
GALASHIELS RPID Cotgreen Road Tweedbank GALASHIELS TD1 3SG Tel: 0300 244 1400	GOLSPIE RPID The Links Golspie Business Park GOLSPIE KW10 6UB Tel: 0300 067 6841	HAMILTON RPID Cadzow Court 3 Wellhall Road HAMILTON ML3 9BG Tel: 0300 244 3665	INVERNESS RPID Government Building 28 Longman Road INVERNESS IV1 1SF Tel: 0300 244 4968
INVERURIE (Thainstone) RPID Thainstone Court INVERURIE AB51 5YA Tel: 0300 244 6822	KIRKWALL RPID Government Buildings Tankerness Lane KIRKWALL KW15 1AQ Tel: 0300 244 9626	LERWICK RPID Charlotte House Commercial Road LERWICK ZE1 0HF Tel: 0300 244 9599	OBAN RPID Cameron House Albany Street OBAN PA34 4AE Tel: 0300 244 9340
PERTH RPID Broxden Business Park Lamberkine Drive PERTH PH1 1RX Tel: 0300 244 5400	PORTREE RPID Estates Office PORTREE IV51 9DH Tel: 0300 244 6716	STORNOWAY RPID 10 Keith Street STORNOWAY HS1 2QG Tel: 0300 2448501	THURSO RPID Strathbeg House Clarence Street THURSO KW14 7JS Tel: 0300 244 3534

For information about transferring payment entitlements please visit our website at:

<https://www.ruralpayments.org/topics/all-schemes/basic-payment-scheme/basic-payment-scheme-full-guidance/guidance-on-transfer-of-entitlements/>

Scottish Forestry: Conservancy Offices

Highland & Islands Conservancy

'Woodlands'
Fodderty Way
Dingwall
Ross-shire
IV15 9XB
Tel: 0300 067 6950
Email: highland.cons@forestry.gov.scot

Central Scotland Conservancy

Bothwell House
Hamilton Business Park, Caird Park
Hamilton
ML3 0QA
Tel: 0300 067 6006
Email: centralscotland.cons@forestry.gov.scot

South Scotland Conservancy

Greystone Park
55/57 Moffat Road
Dumfries
DG1 1NP
Tel: 0300 067 6500
Email: southscotland.cons@forestry.gov.scot

Grampian Conservancy

Portsoy Road
Huntly
AB54 4SJ
Tel: 0300 067 6210
Email: grampian.cons@forestry.gov.scot

Perth and Argyll Conservancy

Upper Battleby
Redgorton
Perth
PH1 3EN
Tel: 0300 067 6005
Email: panda.cons@forestry.gov.scot

South Scotland Conservancy Area Office

Weavers Court
Forest Mill
Selkirk
TD7 5NY
Tel: 0300 067 6007
Email: southscotland.cons@forestry.gov.scot

