### Capital items

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#### Introduction

Capital items are one-off activities that can be claimed for and paid once they have been satisfactorily completed.

For all applications, only essential capital items will be accepted. For agri-environment type applications this would include:

- capital items that are directly required to deliver the management option, such as the capital item Creation of Wild Bird Seed for Farmland Birds which is essential for the Wild Bird Seed for Farmland Birds option
- essential complimentary capital items, such as Creation of Wader Scrapes or Cutting of Rush Pasture
- capital items that are essential to deliver the outcome of your application

If you are re-applying to replace an expiring or expired contract you should not seek funding for the same capital items in the same locations as in the original contract. The exception would be where the same capital item is required in order to deliver essential ongoing management under the new application.

Capital work should all be delivered in year 1 of the contract, unless the guidance for a specific capital item states otherwise. For example, for peatland restoration (ditch blocking) if there is significant work, this can be spread over years 1 and 2, but not beyond.

Please ensure you consult the detail in the Stock Fence capital item guidance if you are considering applying for a stock fence. There are strict conditions about eligibility for stock fence funding.

For Organics applications please note:

- Organic Conversion: as this option is to help farmers with the cost of converting their land to
  organic systems, capital items such as stock fences are not normally eligible. An exception may
  be made where the land was previously under a continually cropped arable system which is being
  converted to an organic system where grass and grazing are being re-introduced. Consequently
  you must supply a justification for any capital items applied under Organic Conversion, detailing
  why these should be considered as exceptional by the case officer
- Organic Maintenance: as this option supports the cost of maintaining an organic management system, capital costs are not eligible

#### Payments for capital items

Capital items are funded at a standard rate and payment can be claimed once the work is completed. Exceptionally it may be possible to apply for actual capital costs. Please see further details in the Funding, Claims and Payments guidance .

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### Targeted capital items

These items are targeted to certain parts of Scotland. You can only apply for them if they are listed under you location code in the Targeting Tool (MS Excel, Size: 12.3 MB) or if you have an endorsement from NatureScot. Please see the Management Options and Capital Items guidance for more information about targeting. These items can be applied for on a stand-alone basis i.e. not associated with a management option.

Please note: to use the targeting tool, you must download the file by clicking the link above, then selecting 'download file'.

- Coastal Embankment Breaching, Lowering or Removal
- Control of Invasive Non-native Plant Species Follow-up Monitoring and Treatment
- Control of Invasive Non-native Plant Species Primary Treatment
- Hard Standings for Troughs and Gateways
- Livestock Crossing
- Livestock Tracks
- Managing Steading Drainage and Rural Sustainable Drainage Systems
- Pesticide Handling Facilities
- Rhododendron Control Foliar Spray / Treatment for Rhododendron Control
- Rhododendron Control Follow-up Treatment
- Rhododendron Control Manual Eradication Light, Medium or Difficult
- Rhododendron Control Mechanised Eradication Light, Medium or Difficult
- Rhododendron Control Stem Injection Eradication Medium or Difficult
- River Embankment Breaching, Lowering or Removal
- Restoring (Protecting) River Banks
- Rural Sustainable Drainage Systems Pond
- Rural Sustainable Drainage Systems Sediment Traps and Bunds
- Rural Sustainable Drainage Systems Swales
- Rural Sustainable Drainage Systems Wetland
- Slurry Storage (this is no longer available)
- Water-use Efficiency Irrigation Lagoon

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### Non-targeted capital items which can stand alone

These items can be applied for on a stand-alone basis i.e. not associated with a management option. To apply for one of these items, you must meet the specific eligibility requirements for that item.

- Alternative Watering
- Conversion of Deer Fence to Stock Fence
- Cutting of Rush Pasture Only stand alone for white fronted geese, otherwise must be linked to a management option
- Deer Census Helicopter Counts
- Enhancing or Modifying a Deer Fence
- Enhancing or Modifying a Stock Fence
- Heather Restoration (Suspended)
- Heather Restoration Follow-up Molinia Control (Suspended)
- Muirburn and Heather Cutting (The Muirburn element is suspended)
- Planting of Dune Grasses
- Pond Creation and Restoration for Wildlife
- Sand-blow Fencing
- Small-scale Tree and Shrub Planting (on a site not exceeding 0.25 hectares)
- Supplementary Feeding for Golden Eagles
- Upland Habitat Impact Assessment for Deer Management
- Wetland Creation Field Drain Breaking
- Wetland Creation Pipe Sluices

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## Non-targeted capital items which can stand alone with prior approval from NatureScot

To apply for one of these capital items on a stand-alone basis you must have prior approval from NatureScot. Otherwise, the capital item must support a relevant management option.

- Control of Scrub Follow-up treatment
- Control of Scrub or Woody Vegetation Primary treatment Intermediate and Heavy Vegetation
- Control of Scrub or Woody Vegetation Primary treatment Light Vegetation
- Control of Scrub or Woody Vegetation Removal from Site of the Cut Vegetation
- Ditch Blocking Peat Dams
- Ditch Blocking Plastic Piling Dams
- Matting to Prevent Damage to Bogs
- Moving or Realigning Ditches
- Stock Bridges for Bog, Fen or Wetland Management

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## Non-targeted capital items which must be linked to a management option

To apply for one of these capital items, it must support a relevant management option.

- Coppicing of Hedges
- Creation of Wild Bird Seed for Farmland Birds
- Creation of Beetlebanks
- Creation of Buffer Areas for Fens and Bogs
- Creation of Chough Nest Shelter
- Creation of Cover for Corncrakes
- Creation of Green Manure
- Creation of Grass Strips and Water Margins in Arable Fields
- Creation of Low-input Grassland to Convert Arable Land at Risk of Erosion or Flooding
- Creation of Species-rich Grassland (Remains suspended)
- Creation of Wader Scrapes
- Cutting Stock Access Tracks for Bog or Wetland Management
- Deer Fence
- Diversionary Feeding for Hen Harriers
- Fence Removal
- Follow-up Treatment of Bracken Mechanised (Formerly Mechanised or Chemical) \*
- Gate
- Laying of Hedges
- Open-range Deer Management
- Planting or Replanting of Hedges
- Post and Rail Tree Guards
- Primary Treatment of Bracken Manual
- Primary Treatment of Bracken Mechanised (Formerly Mechanised or Chemical)
- Rabbit-proofing an Existing or New Stock or Deer Fence
- Replacement or Planting of Individual Trees within Ancient Wood Pasture or Hedgerows
- Restoration of Species-rich Grassland
- Restoring Drystone or Flagstone Dykes
- Scare and Temporary Electric Fencing
- Stock Fence
- Use of Seaweed as a Fertiliser on Cropped Machair
- · Vole, Rabbit or Hare Guards

\*Chemical control of Bracken is no longer funded through AECS following the decision by the manufacturers of Asulam not to pursue authorisation for the chemical in the UK.

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# Capital items for Improving Public Access (IPA) are not available

IPA is not re-opening for applications, therefore there are no IPA capital items available. Please do not apply for IPA items.

### Recent changes

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Whole page	Updated for 2026.

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