INTENT	EXTENT	SEVERITY	PERMANENCE	REDUCTION FOR FIRST NON- COMPLIANCE
Intentional	Limited to an on-farm effect	Very Low effect	Rectifiable	15%
			Permanent	18%
		Low effect	Rectifiable	20%
			Permanent	22%
		Medium effect	Rectifiable	24%
			Permanent	26%
		High effect	Rectifiable	28% – 100%
			Permanent	30% - 100%
	Not limited to an on- farm effect	Very Low effect	Rectifiable	18%
			Permanent	20%
		Low effect	Rectifiable	22%
			Permanent	24%
		Medium effect	Rectifiable	26%
			Permanent	28%
		High effect	Rectifiable	30% - 100%
			Permanent	32% - 100%

## Annex 5 2021 Cross-Compliance Intentional Penalty Matrix

Explanation of how reductions for repeat intentional breaches are calculated from 2021 -

A repeat Cross-Compliance breach is where the same requirement is breached within a consecutive period of 3 calendar years provided that the farmer has been informed of the previous breach and where possible has been given the opportunity to remedy it.

- The first time an intentional repeat is discovered the penalty for that breach is calculated as if it were a first time breach and then multiplied by 2.
- When a subsequent intentional repeat is discovered it is the penalty applied when the previous repeat intentional penalty was calculated that is multiplied by 2.