



STATUTORY INSTRUMENTS.

**S.I. No. 197 of 2026**



EUROPEAN UNION (DIRECT SUPPORT SCHEMES) (OFFENCES AND  
CONTROL) REGULATIONS 2026

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I, MARTIN HEYDON, Minister for Agriculture, Food and the Marine, in exercise of the powers conferred on me by section 3 of the European Communities Act 1972 (No. 27 of 1972), for the purpose of giving full effect to the acts of the institutions of the European Union listed in the Schedule (in particular, Chapter I of Title IV to Regulation (EU) 2021/2116 of the European Parliament and of the Council of 2 December 2021<sup>1</sup>), hereby make the following regulations:

Citation

1. These Regulations may be cited as the European Union (Direct support schemes) (Offences and Control) Regulations 2026.

Interpretation

2. (1) In these Regulations –

“application” means an application for payment under an act of an institution of the European Union listed in the Schedule whether maintained in an electronic form or otherwise;

“authorised officer” means–

- (a) a person appointed under Regulation 5, or
- (b) a person who, immediately before the making of these Regulations was an authorised officer within the meaning of the European Communities (Direct support schemes) Offences and Control Regulations 2016 (S.I. No. 169 of 2016);

“document” includes any information, photograph, image or map whether maintained in an electronic form or otherwise;

“Minister” means Minister for Agriculture, Food and the Marine;

“payment” means any payment payable under an act of an institution of the European Union listed in the Schedule;

“record” includes a memorandum, book, plan, map, drawing, diagram, pictorial or graphic work or other document, a photograph, film or recording (whether of sound or images or both), any form in which data are held, any other form (including machine-readable form) or thing in which information is held or stored manually, mechanically, electronically or optically (including cloud storage) and anything that is a part or a copy, in any form, of any of the foregoing or is a combination of 2 or more of the foregoing.

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<sup>1</sup> OJ L 435, 6.12.2021, p. 187

(2) A word or expression that is used in these Regulations and is also used in an act of an institution of the European Union listed in the Schedule has the same meaning in these Regulations that it has in the act of the institution of the European Union listed in the Schedule.

#### Fraudulent activity

3. (1) A person shall not for the purpose of an application or a payment provided for under an act of an institution of the European Union listed in the Schedule –

- (a) make a statement that he or she knows to be false in a material particular or recklessly make a statement which is false in a material particular, or
- (b) produce, furnish, cause or knowingly allow to be produced or furnished an application or document which he or she knows to be false in a material particular or reckless as to the submission of such application or document.

(2) A person shall not have, without lawful authority, in his or her possession or control a forged or altered document to which paragraph (1) refers.

(3) A person who contravenes this Regulation commits an offence.

#### Aiding and abetting

4. (1) A person shall not aid or abet the commissioning of an offence under these Regulations.

(2) A person who contravenes paragraph (1) commits an offence.

#### Authorised officer

5. (1) For the purposes of the acts of the institutions of the European Union listed in the Schedule, the Minister may, by instrument in writing, appoint such and so many persons or a class of persons as he or she thinks fit to be authorised officers for the purposes of some or all of the functions of an authorised officer as may be specified in the instrument.

(2) The Minister may terminate the appointment of an authorised officer appointed by him or her under paragraph (1), whether or not the appointment was for a fixed period.

(3) An appointment as an authorised officer ceases-

- (a) if it is terminated pursuant to paragraph (2),
- (b) if it is for a fixed period, on the expiry of that period, or
- (c) if the person appointed is an officer of the Minister upon the person ceasing to be such an officer.

(4) Nothing in paragraph (3) is to be construed so as to prevent the Minister from re-appointing as an authorised officer a person to whom paragraph (3) relates.

(5) An officer of the Minister shall furnish an authorised officer with a warrant of his or her appointment as an authorised officer and, when exercising a power conferred on him or her, the officer shall, if requested by a person affected, produce the warrant or evidence that he or she is such an officer to the person.

#### Functions of authorised officer

6. (1) For the purposes of these Regulations an authorised officer may –
- (a) enter and inspect, at all reasonable times, a premises of which he or she has reasonable grounds for believing that –
    - (i) it is relevant to an application or payment, or
    - (ii) a record relating to an application or payment is, may be or has been present,
  - (b) require the owner or person in charge of a premises, equipment, machinery, a computerised information management system, a vehicle, a vessel or other thing used in connection with an application or payment to produce to the officer such documents or records (and in the case of a document or record stored in non-legible form, produce to him or her a copy in a legible form) that are in the person's possession or procurement, or under the person's control, as the officer may reasonably require,
  - (c) require the name and address of a person,
  - (d) inspect and take copies of any document or record (including a legible reproduction of one stored in non-legible form) or extracts from the document or record that the officer obtains or is produced to him or her during an inspection, or
  - (e) make a record, including by means of writing, sound recording, photograph, video or other means.
- (2) Where an authorised officer has reasonable grounds for believing that -
- (a) an offence is being or has been committed under these Regulations, or
  - (b) evidence of a contravention to which subparagraph (a) relates may be, is or has been on a premises, or in a vehicle, vessel, aircraft, container, equipment, machinery or other thing in connection with an application or payment

the officer may, in addition to the functions exercisable by him or her under paragraph (1), do one or more of the following:

- (i) search the premises;

- (ii) search the vehicle, vessel, aircraft, railway wagon, container, equipment or machinery (including any computerised information management system);
- (iii) require a person in charge or control of the vehicle, vessel, aircraft, railway wagon, container, equipment or machinery to—
  - (I) give information regarding its place of departure, journey or destination, and
  - (II) where the equipment or machinery is part of a computerised information management system, provide assistance (including passwords) to enable access to such devices or systems;
- (iv) if necessary, cause to have stopped, a vehicle, vessel, aircraft, container, equipment, machinery or other thing in connection with an application or payment and may require it to be moved for inspection to such places he or she directs;
- (v) give such direction to a person who has an application in his or her possession or under his or her control or information relating to an application or payment, as the authorised officer may reasonably consider necessary for the purposes of these Regulations;
- (vi) seize and detain an application, document, record or other thing (including any computerised information management system);
- (vii) mark or otherwise identify an application, document or other thing.

(3) An authorised officer shall not enter, except with the consent of the occupier, a private dwelling unless he or she has obtained a search warrant under Regulation 7.

(4) An authorised officer, when exercising a function under this Regulation, may be accompanied by other persons and may take with him or her, or those persons may take with them, any equipment or materials to assist the officer in the performance of the function.

(5) An authorised officer may use reasonable force, if necessary, in the exercise of his or her functions under this Regulation.

(6) An authorised officer is not liable in any proceedings for an offence under these Regulations for anything done in the purported exercise of his or her functions under these Regulations if the court is satisfied that the act was done in good faith and that there were reasonable grounds for so doing it.

(7) If, in the course of exercising a function under this Regulation, an authorised officer finds or comes into possession of anything that the officer has reasonable grounds for believing to be evidence of an offence or suspected offence under these Regulations, it may be seized and retained for use in evidence in criminal proceedings for an offence under these Regulations.

(8) An authorised officer who is not a member of the Garda Síochána or an officer of Customs and Excise in uniform, shall not stop a vehicle in a public place for the purposes of paragraph (2), unless he or she is accompanied by such a member.

(9) Nothing in these Regulations shall be construed as affecting a power conferred by another enactment to search, or to stop, seize or detain property, which may be exercised by a member of the Garda Síochána or an officer of Customs and Excise.

(10) Nothing in section 17 of the Industrial and Provident Societies Act 1893 prevents an authorised officer from exercising a function conferred on him or her by these Regulations.

(11) Where, in accordance with the obligation imposed on the State by Article 62 of Regulation (EU) 2021/2116—

- (a) an authorised officer has reasonable grounds for believing that it is necessary, in order to avoid a provision of Union law being circumvented, and in particular to avoid an advantage being granted or a payment being made to a person under any of the acts listed in the Schedule, where the conditions required for obtaining such an advantage or for receiving such a payment have been created artificially, and
- (b) evidence relating to an application for an advantage or payment to which subparagraph (a) relates, or to the granting of such an advantage or a payment, may be, is, or has been on a premises, or in a vehicle, vessel, aircraft, container, equipment, machinery or other thing,

the officer may, in addition to the functions exercisable by him or her under paragraph (1), exercise one or more of the functions referred to in paragraph (2), and where exercising such functions the authorised officer finds or comes into possession of anything that the officer has reasonable grounds for believing to be evidence of such circumvention, of such an advantage or of such a payment, it may be seized and retained for use in evidence in addressing the circumvention or advantage.

#### Search Warrant

7. (1) If a judge of the District Court is satisfied by information on oath of an authorised officer that there are reasonable grounds for suspecting—

- (a) an offence is being or has been committed under these Regulations,
- (b) evidence of an offence or contravention or intended contravention to which paragraph (a) relates may be, is or has been on a premises, or
- (c) a document or other record related to a thing to which subparagraph (a) or (b) refers is or may be on the premises,

the judge may issue a search warrant.

(2) A search warrant under this Regulation shall be expressed and operate to authorise a named authorised officer, accompanied by such authorised officers or other persons as the named authorised officer thinks necessary, at any time or times, within one month from the date of issue of the warrant, on production if so requested of the warrant, to enter (if necessary by use of reasonable force) the premises, vehicle, vessel or aircraft named in the warrant.

(3) If a premises is entered under a warrant issued under this Regulation, an authorised officer so entering may exercise all or any of the functions conferred on an authorised officer under these Regulations.

#### Obstruction

8. A person who—

- (a) obstructs or impedes an authorised officer in the exercise of his or her functions under Regulation 6, or
- (b) in purporting to give information to an authorised officer for the performance of the officer's functions under Regulation 6—
  - (i) makes a statement that he or she knows to be false in a material particular or recklessly makes a statement which is false in a material particular, or
  - (ii) fails to disclose a material particular

commits an offence.

#### Offences

9. (1) A person who commits an offence under these Regulations is liable—

- (a) on summary conviction to a Class A fine, or
- (b) on conviction on indictment to a fine not exceeding €500,000, or to imprisonment for a term not exceeding 3 years, or to both.

(2) An offence under these Regulations may be prosecuted summarily by the Minister.

(3) If an offence under these Regulations is committed by a body corporate and is proven to have been so committed with the consent, connivance or approval of, or to have been attributable to the wilful neglect of, the body corporate or a person who is purported to act in any such capacity, that person, as well as the body corporate, commits an offence and is liable to be proceeded against and punished as if he or she was guilty of the offence.

(4) If the affairs of a body corporate are managed by its members, paragraph (3) applies in relation to the acts and defaults of a member in connection with the functions of management as if the member were a director or manager of a body corporate.

Fixed payment notice

10. (1) Where an officer of the Minister, authorised by the Minister in that behalf, has reasonable grounds for suspecting that a person is committing or has committed an offence under these Regulations and the offence is to be prosecuted summarily, he or she may serve a notice in writing (“fixed payment notice”) on that person stating that—

- (a) the person is alleged to have committed the offence,
- (b) the person may during the period of 28 days beginning on the date of the notice make to the Minister, as the case may be, at the address specified in the notice, a payment of €250 accompanied by the notice,
- (c) the person is not obliged to make the payment, and
- (d) a prosecution in respect of the alleged offence will not be instituted during the period specified in the notice and, if the payment specified in the notice is made during that period, no prosecution in respect of the alleged offence will be instituted.

(2) Where a fixed payment notice is served under paragraph (1)—

- (a) the person to whom the notice applies may, during the period specified in the notice, make to the Minister, at the address specified in the notice, the payment specified in the notice accompanied by the notice,
- (b) the Minister may receive the payment, issue a receipt for it and retain the money so paid, and any payment so received shall not be recoverable in any circumstances by the person who made it, and
- (c) a prosecution in respect of the alleged offence shall not be instituted in the period specified in the notice, and, if the payment so specified is made during that period, no prosecution in respect of the alleged offence shall be instituted.

(3) In proceedings for an offence under these Regulations, the onus of proving that a payment in accordance with a fixed payment notice has been made lies on the person on whom the fixed payment notice was served.

(4) In proceedings for an offence referred to in paragraph (1) it is a defence for the accused to show that he or she has made a payment in accordance with this Regulation pursuant to a fixed payment notice issued in respect of that offence.

Revocations, savers and transition provisions

11. (1) The following Regulations are revoked—

- (a) the European Communities (Common Agricultural Policy) Scrutiny of Transactions Regulations 2016 (S.I. No. 169 of 2016), and

- (b) the European Communities (Direct support schemes) Offences and Control (Amendment) Regulations 2016 (S.I. No. 483 of 2016).

(2) An authorised officer appointed under the Regulations revoked by paragraph (1) shall continue to be an authorised officer as though appointed under these Regulations.

(3) Where a transitional measure mentioned in an act of an institution of the European Union listed in the Schedule (in particular Article 154 of Regulation (EU) 2021/2115 or Articles 104 or 105 of Regulation (EU) 2021/2116) is applicable and such transitional measure requires the continuation of a provision revoked by paragraph (1), the relevant provision of the Regulations revoked by paragraph (1) shall continue to apply as if that provision had not been revoked for so long as the transitional measure permits.

(4) Without prejudice to paragraph (3), any reference made in an instrument to Regulations revoked by paragraph (1), where the circumstances permit, shall be construed as a reference to these Regulations.

Regulation (EU) 2021/2115 of the European Parliament and of the Council of 2 December 2021 establishing rules on support for strategic plans to be drawn up by Member States under the common agricultural policy (CAP Strategic Plans) and financed by the European Agricultural Guarantee Fund (EAGF) and by the European Agricultural Fund for Rural Development (EAFRD) and repealing Regulations (EU) No 1305/2013 and (EU) No 1307/2013<sup>2</sup>;

Regulation (EU) 2021/2116 of the European Parliament and of the Council of 2 December 2021 on the financing, management and monitoring of the common agricultural policy and repealing Regulation (EU) No 1306/2013<sup>3</sup>;

Commission Delegated Regulation (EU) 2022/126 of 7 December 2021 supplementing Regulation (EU) 2021/2115 of the European Parliament and of the Council with additional requirements for certain types of intervention specified by Member States in their CAP Strategic Plans for the period 2023 to 2027 under that Regulation as well as rules on the ratio for the good agricultural and environmental condition (GAEC) standard 1<sup>4</sup>;

Commission Delegated Regulation (EU) 2022/127 of 7 December 2021 supplementing Regulation (EU) 2021/2116 of the European Parliament and of the Council with rules on paying agencies and other bodies, financial management, clearance of accounts, securities and use of euro<sup>5</sup>;

Commission Delegated Regulation (EU) 2022/648 of 15 February 2022 amending Annex XI to Regulation (EU) 2021/2115 of the European Parliament and of the Council as regards the amount of Union support for types of intervention for rural development for financial year 2023<sup>6</sup>;

Commission Delegated Regulation (EU) 2022/1172 of 4 May 2022 supplementing Regulation (EU) 2021/2116 of the European Parliament and of the Council with regard to the integrated administration and control system in the common agricultural policy and the application and calculation of administrative penalties for conditionality<sup>7</sup>;

Commission Implementing Regulation (EU) 2022/1173 of 31 May 2022 laying down rules for the application of Regulation (EU) 2021/2116 of the European Parliament and of the Council with regard to the integrated administration and control system in the common agricultural policy<sup>8</sup>;

Commission Delegated Regulation (EU) 2022/1408 of 16 June 2022 amending Regulation (EU) 2021/2116 of the European Parliament and of the Council as regards the payment of advances for certain interventions and support measures

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<sup>2</sup> OJ L 435, 6.12.2021, p. 1

<sup>3</sup> OJ L 435, 6.12.2021, p. 187

<sup>4</sup> OJ L 20, 31.1.2022, p. 52

<sup>5</sup> OJ L 20, 31.1.2022, p. 95

<sup>6</sup> OJ L 119, 21.4.2022, p. 1

<sup>7</sup> OJ L 183, 8.7.2022, p. 12

<sup>8</sup> OJ L 183, 8.7.2022, p. 23

provided for in Regulations (EU) 2021/2115 and (EU) No 1308/2013 of the European Parliament and of the Council<sup>9</sup>;

Commission Delegated Regulation (EU) 2023/813 of 8 February 2023 amending Regulation (EU) 2021/2115 of the European Parliament and of the Council as regards Member States' allocations for direct payments and the annual breakdown by Member State of the Union support for rural development<sup>10</sup>;

Commission Delegated Regulation (EU) 2024/946 of 18 January 2024 amending Regulation (EU) 2021/2115 of the European Parliament and of the Council as regards Member States' allocations for direct payments<sup>11</sup>;

Regulation (EU) 2024/1468 of the European Parliament and of the Council of 14 May 2024 amending Regulations (EU) 2021/2115 and (EU) 2021/2116 as regards good agricultural and environmental condition standards, schemes for climate, environment and animal welfare, amendment of the CAP Strategic Plans, review of the CAP Strategic Plans and exemptions from controls and penalties<sup>12</sup>.



GIVEN under my Official Seal,  
7 May, 2026.

MARTIN HEYDON,  
Minister for Agriculture, Food  
and the Marine.

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<sup>9</sup> OJ L 216, 19.8.2022, p. 1

<sup>10</sup> OJ L 102, 17.4.2023, p. 1

<sup>11</sup> OJ L, 2024/946, 26.3.2024, ELI: [http://data.europa.eu/eli/reg\\_del/2024/946/oj](http://data.europa.eu/eli/reg_del/2024/946/oj)

<sup>12</sup> OJ L, 2024/1468, 24.5.2024, ELI: <http://data.europa.eu/eli/reg/2024/1468/oj>

EXPLANATORY NOTE

*(This note is not part of the Instrument and does not purport to be a legal interpretation.)*

These Regulations set out offences for fraudulent activity related to CAP support schemes, financed by the European Agricultural Guarantee Fund (EAGF) and the European Agricultural Fund for Rural Development (EAFRD), as well as the functions of authorised officers engaged in carrying out inspections, to ensure effective protection of the financial interests of the Union.

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