



STATUTORY INSTRUMENTS.

S.I. No. 119 of 2026

EUROPEAN UNION (GOOD AGRICULTURAL PRACTICE FOR
PROTECTION OF WATERS) (AMENDMENT) REGULATIONS 2026

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I, JAMES BROWNE, Minister for Housing, Local Government and Heritage, in exercise of the powers conferred on me by section 3 of the European Communities Act 1972 (No. 27 of 1972) and for the purpose of giving further effect to Directive 91/676/EEC of 12 December 1991¹, Directive 2000/60/EC of 23 October 2000², Directive 2003/35/EC of 26 May 2003³, Directive 2006/118/EC of 12 December 2006⁴ and Directive 2008/98/EC of 19 November 2008⁵ hereby make the following regulations:

PART 1 PRELIMINARY

Citation, commencement and application

1. These Regulations may be cited as the European Union (Good Agricultural Practice for Protection of Waters) (Amendment) Regulations 2026.

Interpretation

2. In these Regulations:

- (i) “Commission Decision” means the Commission Implementing Decision of 22 December 2025 amending Implementing Decision (EU 2022/696) granting a derogation requested by Ireland pursuant to Council Directive 91/676/EEC concerning the protection of waters against pollution caused by nitrates from agricultural sources;
- (ii) “2025 Regulations” means the European Union (Good Agricultural Practice for Protection of Waters) Regulations 2025 (S.I. No. 588 of 2025).

Amendment of 2025 Regulations

3. Article 4 is amended by substituting the following:

“dry matter” for the purposes of sub-article (2)(c)(ii) means a test for total solids done in accordance with method F, American Public Health Association, 21st Edition, 2005, or any update of that method;

“watercourse” means any body of water that is marked on a modern 1:5,000 scale Tailte Éireann map.

4. Article 4 is amended by inserting the following:

“farm hub” means primary area of the farm enterprise including a farmyard or farm building;

Notice of the making of this Statutory Instrument was published in "Iris Oifigiúil" of 3rd April, 2026.

“fertilisation account” means the nutrient balance based on the real use and uptake of nutrients;

“fertilisation plan” means an advance calculation of the planned use and availability of nutrients, also commonly referred to as a farm nutrient management plan;

“nutrient balance” means a calculation of the mass total nitrogen and phosphorus inputs brought onto the holding, (including in the form of animals, chemical fertiliser, concentrate feedstuffs, grass, grass silage, other forage and grain based crops as well as organic fertiliser), minus the mass total nitrogen and phosphorus exported from the holding (including in the form of grass, grass silage, other forage and grain based crops, animals, animal by-products, chemical fertiliser and organic fertiliser) and expressed on a per eligible hectare basis;

“sloping steeply” means ground which has an incline of 20% or more in the case of grassland or 15% or more in the case of other land.

5. The 2025 Regulations are amended by insertion of the following Article 8(7) after Article 8(6):

“The occupier of a holding shall only be eligible to avail of a derogation from the limits on the amount of livestock manure to be applied as specified in Article 21 if the capacity of storage facilities for livestock manure, effluent and soiled water on the holding is in accordance with Articles 8 and 9.”

6. The 2025 Regulations are amended by insertion of the following Article 15(7)(d) after Article 15(7)(c):

“Notwithstanding paragraphs (b) and (c) above, where a valid soil analysis report with regard to Article 17(4)(g) and (h) issued prior to 01 October 2024, outlines a lime requirement, the requirement set out paragraph (b) or (c) does not have to be met until 01 October 2026.”

7. The following Article 17(4)(b) is substituted for Article 17(4)(b) of the 2025 Regulations:

“For the purposes of sub-paragraph (a), reports of soil test results issued after 14 September 2025 must state the corresponding georeference(s) or LPIS parcel(s) represented by the soil sample. Where a soil test result represents more than one field or LPIS parcel, a georeference for each field or the LPIS number for each parcel represented by the sample must be stated on the soil test result.”

8. The 2025 Regulations are amended by insertion of the following Article 18(1)(a) after Article 18(1):

“From 1 January 2028, on holdings eligible to avail of a derogation located in the Barrow, Slaney & Wexford Harbour, Nore and Blackwater (Munster) hydrological catchments, chemical fertilisers shall not be applied to grassland within 4 m of any surface waters.”

9. The following Article 18(2)(g) is substituted for Article 18(2)(g) of the 2025 Regulations:

“the distance specified in sub-article (2)(f) and 2(i) shall be increased to 10 m for a period of two weeks preceding and two weeks following the periods specified in Schedule 4.”

10. The 2025 Regulations are amended by the insertion of Article 18(2)(i) after Article 18(2)(h):

“From 1 January 2028, notwithstanding sub-article (2)(f), on holdings eligible to avail of a derogation in the Barrow, Slaney & Wexford Harbour, Nore and Blackwater (Munster) hydrological catchments, organic fertiliser or soiled water shall not be applied to land within 8 m of any surface waters.”

11. The 2025 Regulations are amended by the insertion of Article 18(2)(j) after Article 18(2)(i):

“From 1 January 2028, notwithstanding sub-article (2)(f), on holdings eligible to avail of a derogation in the Barrow, Slaney & Wexford Harbour, Nore and Blackwater (Munster) hydrological catchments, organic fertiliser or soiled water shall not be applied to land within 20 m of any surface waters where the land has an average incline greater than 20 % sloping towards water.”

12. The following Article 24(7)(b) is substituted for Article 24(7)(b) of the 2025 Regulations:

“If the record of all milk delivered from a holding to milk purchaser(s) on an annual basis covering a period as set out in Footnote 1 to Table 7 is not submitted to the Minister for Agriculture, Food and the Marine, or a third party certified by the Minister for Agriculture, Food and the Marine, by 31 December of any year, the designation of that occupier’s herd will be assigned by default, to the highest excretion rate band as set out in Table 7 of Schedule 2 for that year”.

13. The 2025 Regulations are amended by inserting the following Article 24(7)(c) after Article 24(7)(b):

“Notwithstanding sub-paragraph (b), in the case of new dairy entrants if the record of all milk delivered from the holding to the milk purchaser(s) for the year in question is not submitted to the Minister for Agriculture, Food and the Marine, or a third party certified by the Minister for Agriculture, Food and the Marine, by 15 March of the subsequent year, the designation of that occupier’s herd will be assigned, by default, to the highest excretion rate band as set out in Table 7 of Schedule 2 for that year.”

14. The following Table 7 is substituted for Table 7 of the 2025 Regulations:

Table 7 Annual nutrient excretion rates for livestock

Livestock type	Total Nitrogen	Total Phosphorus
	kg/year	kg/year
Dairy cow band 1 ^{1,2}	80 ⁵	12
Dairy cow band 2 ^{1,3}	92 ⁵	13.6
Dairy cow band 3 ^{1,4}	106 ⁵	15.8
Suckler cow	65	10
Calf (0 to 90 days of age)	1 ⁹	0.1 ⁹
Cattle (aged 91 days and older for the remainder of the first year of life)	20 ¹⁰	2.8 ¹⁰
Cattle (female 1-2 years old)	55	8
Cattle (male 1-2 years old)	61	9
Cattle > 2 years ⁶	65	10
Upland ⁷ ewe & her lambs	7	1
Lowland ⁸ ewe & her lambs	13	2
Upland ⁷ hogget	4	0.6
Lowland ⁸ hogget	6	1
Goat	9	1
Horse (>3 years old)	50	9
Horse (2-3 years old)	44	8
Horse (1-2 years old)	36	6

Horse foal (< 1 year old)	25	3
Donkey/small pony	30	5
Deer (red) 6 months — 2 years	13	2
Deer (red) > 2 years	25	4
Deer (fallow) 6 months — 2 years	7	1
Deer (fallow) > 2 years	13	2
Deer (sika) 6 months — 2 years	6	1
Deer (sika) > 2 years	10	2
Breeding unit (per sow place)	35	8
Integrated unit (per sow place)	87	17
Finishing unit (per pig place)	9.2	1.7
Laying hen per bird place	0.56	0.12
Broiler per bird place	0.24	0.09
Turkey per bird place	1	0.4

¹ The nitrogen and phosphorus excretion rate of the dairy cow will be determined by the average milk yield per annum for the three preceding years or the year preceding the implementation of the respective band as explained in footnotes 2, 3 and 4. For a new dairy entrant the dairy cow excretion rate band will be determined by the average milk yield for the year in question.

² <4,500 kg milk yield per annum

³ 4,500 – 6,500 kg milk yield per annum

⁴ >6,500 kg milk yield per annum

⁵ dairy cows in herds where the farmer has elected to limit the annual average crude protein in concentrate feed fed to dairy cows to a maximum of 15% or a value below this will be considered to have the annual nitrogen excretion rates set out in Table 7a.

⁶ A cow on a non-milk producer holding shall be considered to be a suckler cow or a bovine >2 years

⁷ Upland includes Mountain Cross, Mountain and Pure Bred Mountain types.

⁸ Lowland includes Lowland Cross, Lowland and Pure Bred Lowland types.

⁹ Total applicable for the 90-day period.

¹⁰ Total applicable for the remainder of the animal's first year from 91 days of age onwards.

15. The following Table 13 is substituted for Table 13 of the 2025 Regulations:

Table 13 Annual maximum fertilisation rates of nitrogen on grassland

Grassland Stocking Rate (kg/ha in previous year) ^{1,6}	Available Nitrogen ^{2, 4, 5} (kg/ha)
≤85	90
86-130	114
131-170	185
For those greater than 170 kg/ha in previous year ³	
171-210	241 (229) ⁷
>210	214 (203) ⁷

¹ For new entrants or occupiers with stocking rate alterations the grassland stocking rate shall be the lesser of the actual or projected current year grassland stocking rate.

² The maximum nitrogen fertilisation of grassland shall not exceed that specified for stocking rates less than or equal to 170 kg/ha/year unless a minimum of 5% of the eligible area of the holding is used to grow crops other than grass or a derogation applies in respect of the holding. Where a derogation applies on the holding derogation rates apply based on stocking rate of the holding. For a new derogation applicant they may apply the derogation rate of 214 kg/ha for the first year only and from year 2 onwards must use rates as per the previous year's Grassland Stocking Rate on the holding.

³ This table does not imply any departure from Article 21(1) which prohibits the application to land on a holding of livestock manure in amounts which exceed 170 kg nitrogen per hectare per year, including that deposited by the animals themselves (or the appropriate higher limit in the case of a holding to which a derogation has been granted, in accordance with the Nitrates Directive).

⁴ Application of these fertilisation rates to an eligible area, must exclude uninhibited urea products in solid form, which are a chemical fertiliser with

ureic N content of 1% or above, including those products containing secondary macronutrients (e.g. sulphur) and/or micronutrients (e.g. selenium) and excluding liquid products and those products containing uninhibited urea and phosphorus.

⁵The application of nitrogen from livestock manure (including that deposited by the animals themselves) to the eligible grassland area shall not exceed the maximum allowable nitrogen per hectare per year, as appropriate, in the case of a holding to which a derogation has been granted, in accordance with the Nitrates Directive.

⁶ For milk producers with a previous year milking platform stocking rate >259 kg organic N/ha, the holding must adhere to the maximum allowance of chemical nitrogen based on that milking platform stocking rate and the quantity of organic nitrogen that is moved outside the milking platform as set out in Table 14 as appropriate to the holding.

⁷ From 1 January 2028, in the case of a holding availing of the derogation with land located in the Barrow, Slaney & Wexford Harbour, Nore and Blackwater (Munster) hydrological catchments, they shall apply a reduced chemical nitrogen allowance of 229 kg N/ha where the previous year's grassland stocking rate is between 170 and 210 kg/ha, or a reduced chemical nitrogen allowance of 203 kg N/ha where their previous year's grassland stocking rate is greater than 210 kg N/ha. For a new derogation applicant, they may apply the derogation rate of 203 kg/ha for the first year only and from year 2 onwards shall use rates as per the previous year's Grassland Stocking Rate on the holding.

16. The following Table 14 is substituted for Table 14 of the 2025 Regulations:

Table 14: Requirement to move organic nitrogen produced by dairy cows on the holding to outside of the milking platform based on annual milking platform stocking rate and chemical nitrogen allowance for the milking platform.

Milking platform available chemical nitrogen allowance 114 kg N/ha ^{3,4}				
Milking Platform Stocking Rate (kg N/ha) ¹	≤386	387-406	407-426	≥427
Minimum quantity of organic N (kg N/ha) to move outside the milking platform ²	None	20	40	≥41
Milking platform available chemical nitrogen allowance 150 kg N/ha ^{3,4}				

Milking Platform Stocking Rate (kg N/ha) ¹	≤350	351-370	371-390	≥391
Minimum quantity of organic N (kg N/ha) to move outside the milking platform ²	None	20	40	≥41
Milking platform available chemical nitrogen allowance 185 kg N/ha ^{3,4}				
Milking Platform Stocking Rate (kg N/ha) ¹	≤315	316-335	336-355	≥356
Minimum quantity of organic N (kg N/ha) to move outside the milking platform ²	None	20	40	≥41
Milking platform available chemical nitrogen allowance 200 kg N/ha ^{3,4}				
Milking Platform Stocking Rate (kg N/ha) ¹	≤300	301-320	321-340	≥341
Minimum quantity of organic N (kg N/ha) to move outside the milking platform ²	None	20	40	≥41
Milking platform available chemical nitrogen allowance 214 (203) ⁵ kg N/ha ^{3,4}				
Milking Platform Stocking Rate (kg N/ha) ¹	≤286	287-306	307-326	≥327
Minimum quantity of organic N (kg N/ha) to move outside the milking platform ²	None	20	40	≥41
Milking platform available chemical nitrogen allowance 241 (229) ⁵ kg N/ha ^{3,4}				
Milking Platform Stocking Rate (kg N/ha) ¹	≤259	260-279	280-299	≥300
Minimum quantity of organic N (kg N/ha) to move outside the milking platform ²	None	20	40	≥41

¹The milking platform stocking rate for the year 2026 will be based on the current year. For subsequent years, it will be based on the preceding year's milking platform stocking rate. For new dairy entrants it will be based on the current year.

²Kg of organic N/ha of land constituting the milking platform, that shall be moved in the form of organic manure collected from the dairy cow during the year.

³The chemical nitrogen allowance on a per hectare basis for the milking platform shall not exceed the holding's overall chemical nitrogen allowance on a per hectare basis as set out in Table 13.

⁴ Application of these fertilisation rates to an eligible area, must exclude uninhibited urea products in solid form, which are a chemical fertiliser with ureic N content of 1% or above, including those products containing secondary macronutrients (e.g. sulphur) and/or micronutrients (e.g. selenium) and excluding liquid products and those products containing uninhibited urea and phosphorus.

⁵ From 1 January 2028, in the case of a holding availing of the derogation with land located in the Barrow, Slaney & Wexford Harbour, Nore and Blackwater (Munster) hydrological catchments, as set out in Table 13 they shall apply a reduced chemical nitrogen allowance of 229 kg N/ha where the previous year's grassland stocking rate is between 170 and 210 kg/ha, or a reduced chemical nitrogen allowance of 203 kg N/ha where their previous year's grassland stocking rate is greater than 210 kg N/ha. For a new derogation applicant, they may apply the derogation rate of 203 kg/ha for the first year only and from year 2 onwards shall use rates as per the previous year's Grassland Stocking Rate on the holding.

17. The 2025 Regulations are amended by the insertion of the following PART 7 after PART 6:

“PART 7

IMPLEMENTATION OF COMMISSION DECISION

35. The Minister for Agriculture, Food and the Marine shall as soon as possible and at the latest by the end of 2028 complete the environmental assessments pursuant to Article 6(2) and 6(3) of Directive 92/43/EEC and Article 4(1) of Directive 2000/60/EC, taking into account the judgment of the Court of Justice of the European Union in case C-531/24, and, where feasible within the same timeframe, put in place mitigation measures, inter alia, through the Nitrates Action Programme to ensure that the authorisations do not undermine the attainment of the objectives of those directives.

36. The Minister for Agriculture, Food and the Marine shall be the competent authority for the purposes of verifying compliance with a derogation granted under the Commission Decision.

37. (1) The application to land on a holding in any year, of livestock manure in excess of the amount specified in Article 21(1), shall be deemed not to be a contravention of that sub-article where all of the following conditions are met—

- (a) the occupier of the holding has made a valid application in respect of that year to the Minister for Agriculture, Food

and the Marine for authorisation of a derogation from the requirements of that sub-article;

- (b) the application under paragraph (a) is duly completed in the form and on or before the date specified for the time being by that Minister;
- (c) the application under paragraph (a) is accompanied by an undertaking in writing by the occupier to comply with all the conditions specified in Schedule 5, and
- (d) all the conditions set out in Schedule 5 are met by the occupier in relation to the holding.

(2) Where an application is made to the Minister for Agriculture, Food and the Marine in accordance with this Article, that Minister shall consider the application and where that Minister considers that the application does not comply with the conditions therein, he or she shall issue a notice of refusal to the occupier.

(3) Where it is established, in any year, that a grassland farm covered by an authorisation does not fulfil the conditions set out in the Commission Decision, the holding shall not be eligible for an authorisation the following year.

38. The Minister for Agriculture, Food and the Marine shall carry out, or arrange for the carrying out of, such monitoring, controls and reporting as are necessary for the purposes of the Commission Decision.

39. The Agency shall prepare annually a report of the results of water quality monitoring carried out by local authorities for the purposes of the Commission Decision and, where appropriate and as agreed from time to time between the Agency and the Minister for Agriculture, Food and the Marine, shall assist that Minister in compiling water quality data for reporting in accordance with the requirements of the Commission Decision.

40. The Agency shall make such recommendations and give such directions to a local authority in relation to the monitoring of water quality as it considers appropriate and/or necessary for the purposes of the Commission Decision.”

18. The 2025 Regulations are amended by the insertion of the following Schedule 5 after Schedule 4:

“SCHEDULE 5
CONDITIONS APPLYING IN RELATION TO DEROGATION

The following are the conditions for the purposes of Article 36(1) of these Regulations in relation to the application to land on a holding in any year of livestock manure in excess of the amount specified in Article 21(1):

Application of manure and other fertilisers

1. The amount of livestock manure from grazing livestock applied to the land each year on grassland farms, including by the animals themselves, shall not exceed the amount of manure containing 220 kg or 250kg nitrogen per hectare per year in the areas specified by the Minister for Agriculture, Food and the Marine, subject to the conditions laid down in paragraphs 2 to 6 of this Article.
2. The stocking rate allowance for land located outside a 30 km radius from the farm hub on the holding shall not exceed 170 kg livestock manure nitrogen per hectare per year unless the Minister for Agriculture, Food and the Marine is satisfied there is demonstrable evidence that this land is being farmed at a stocking rate greater than 170 kg livestock manure nitrogen per hectare per year.
3. The total nitrogen inputs shall neither exceed the foreseeable nutrient demand of each crop nor the maximum fertilisation rate applicable to grassland farms as established in the Nitrates Action Programme, and shall take into account the supply from the soil. Total nitrogen application shall be differentiated on the basis of the stocking rate and grassland productivity.
4. A fertilisation plan shall be prepared and kept for each grassland farm. The fertilisation plan shall describe the crop rotation of the farmland and the planned application of manure and other fertilisers. That plan shall be available on the grassland farm for each calendar year, before 1 March of that year. That plan shall include at least the following:
 - (a) the crop rotation plan specifying the following:
 - (i) the acreage of parcels with grass;
 - (ii) the acreage of parcels with crops other than grass;
 - (iii) a sketch map indicating the location of individual parcels;
 - (b) the number of livestock on the grassland farm;
 - (c) a description of the housing and manure storage system, including the volume of manure storage available;

- (d) a calculation of the livestock manure nitrogen and phosphorus produced on the grassland farm;
 - (e) the amount, type and characteristics of chemical and organic fertiliser delivered outside the grassland farm or to the grassland farm;
 - (f) the foreseeable nitrogen and phosphorus crop requirements for each parcel;
 - (g) results of soil analysis related to the soils phosphorus and pH status;
 - (h) the nature of the fertiliser to be used;
 - (i) a calculation of nitrogen and phosphorus application from organic fertiliser for each parcel;
 - (j) a calculation of nitrogen and phosphorus application from chemical fertiliser for each parcel;
 - (k) details of the management of soiled water on the holding;
 - (l) the fertilisation plan shall be revised no later than seven days following any change in agricultural practices at the grassland farm.
5. Fertilisation accounts, including information related to the management of lime, nitrogen and phosphorus inputs shall be maintained in accordance with Article 24(1)(f). The quantity of concentrated feedstuffs fed to grazing livestock on the holding in the previous year shall be submitted when making an application under Article 36(1).
 6. Livestock manure shall not be spread in the autumn before grass cultivation.
 7. At least 50 % of slurry produced on the grassland farm shall be applied by 15 June.

Land management

8. Farmers who wish to plough grassland shall do so between 1 March and 31 May.
9. Ploughed grass on all soil types shall be followed by a crop with high nitrogen demand immediately and no later than three weeks after ploughing grass.
10. Crop rotation shall not include leguminous or other plants fixing atmospheric nitrogen. This shall not apply to clover in grassland with less than 50 % clover and to other leguminous plants that are undersown with grass.
11. A calculation of the holding's nutrient balance using appropriate software technology accepted by the Minister for Agriculture, Food and the Marine shall be completed no later than the second year of the occupier making an application under Article 36(1)(a).

12. A programme of training in grassland management shall be completed no later than the second year of the occupier making an application under Article 36(1)(a).
13. The grass produced annually on the grassland farm shall be recorded with at least 20 grass measurements for each grassland parcel each year using appropriate software technology accepted by the Minister for Agriculture, Food and the Marine. A minimum of five days shall be observed between each grass measurement.
14. The occupier of the holding shall adopt at least one of the following measures:
 - (a) when hedge cutting, at least one Whitethorn (*Crataegus monogyna*) or Blackthorn (*Prunus spinosa*) tree shall be retained within each hedgerow and allowed to mature; or
 - (b) hedgerows shall be maintained on a minimum three-year cycle and cut in rotation to ensure that some areas of hedgerows on the farm will flower and produce berries every year.”



GIVEN under my Official Seal,
24 March, 2026.

JAMES BROWNE,
Minister for Housing, Local Government and Heritage.

EXPLANATORY NOTE

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

These Regulations amend the European Union (Good Agricultural Practice for Protection of Waters) Regulations 2025. The purpose of the amendment is to give effect to the Commission Implementing Decision of 22 December 2025 amending Implementing Decision (EU) 2022/696 granting a derogation requested by Ireland pursuant to Council Directive 91/676/EEC concerning the protection of waters against pollution caused by nitrates from agricultural sources. In addition, some articles have been amended to provide greater clarity.

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