



EUROPEAN
COMMISSION

Brussels, 15.7.2026
SWD(2026) 234 final

PART 8/11

COMMISSION STAFF WORKING DOCUMENT

EVALUATION

Evaluation of the Nitrates Directive (Council Directive 91/676/EEC)

{SWD(2026) 235 final}

This Annex analyses

- (1) The links between the CAP Regulation and the Nitrates Directive,
- (2) How the CAP reforms have influenced the implementation of the Nitrates Directive
- (3) Coherence of monitoring and reporting and controls

1. LINKS BETWEEN THE CAP REGULATION AND THE NITRATES DIRECTIVE

The Common Agricultural Policy (CAP Regulation) and the Nitrates Directive (ND) are intricately linked and work together for the sustainability of agriculture in the EU. The integration and synergy between these instruments highlight their mutual dependability in implementing good agriculture practices for sustainable farming and environmental protection throughout the EU.

Here are some key points regarding their interlinkages (see also detailed table below):

- Contribution to the achievement of CAP's and Nitrates Directive's objectives: The ND and the CAP support each other in the achievement of their respective objectives.
 - On the one hand, the ND ensures that all farmers apply the same type of environmental protection rules as regards nutrient pollution, thus providing a common baseline and facilitating a level playing field. Also, through the promotion of good agriculture practices for *all* farms in the EU, with mandatory requirements for farms in NVZ (that is about 75% of farms in the EU) and voluntary requirements for farms outside the NVZ, the ND contributes to the general and specific objectives of the CAP of supporting and strengthening environmental protection in relation to the prevention and reduction of nutrient pollution from agricultural sources, in improving sustainable development and efficient management of natural resources.
 - Conversely, the CAP Strategic Plans should contribute to, and be consistent with, the objectives of the Nitrates Directives, which is mentioned in Annex XIII of the CAP Regulation.
 - The indicators on achieving the objectives of the CAP specifically refer to the protection of water quality and improvement of nutrient management, and some are indicators directly linked to the implementation of the ND.
- Integration of the core of the Nitrates Directive in the CAP:
 - Articles 4 and 5 of the Nitrates Directives (including the Member States' Nitrates Action Plans), are part of Statutory Mandatory Requirement (SMR) 2. This legally integrates the Nitrates Directive as an element of the CAP Regulation. This implies, notably, that the obligations laid down on farmers by the NAPs are part of those that they must comply with in order to receive direct payments. This strengthens the implementation of the ND.
 - Additionally, as per the CAP Regulation, ND measures are a baseline for all payments under the CAP. This further strengthens the role of the ND as a

common baseline for all farms throughout the EU, preventing distortion between farmers in the EU.

- Finally, the CAP further supports the implementation of the ND through the possibility of financing investments for 2 years after a requirement has become mandatory for the farmer. (e.g. manure storage).
- Complementarity:
 - There is a strong complementarity between the ND measures and the CAP interventions. The CAP GAECs (4, 5, 6 and 7) complement the good agriculture practices under the ND by extending the scope and coverage of mandatory requirements of the Nitrates Directive (e.g. buffer strips - when farmers outside NVZ and beneficiaries of the CAP also apply mandatory buffer strips). Some GAECs and NAP provisions may regulate the same issue (e.g. width of buffer strips); however, these mostly help to strengthen the implementation overall and are not generally seen as an overlap.
 - Voluntary measures, eco-schemes and AEC commitments, build upon the ND baseline and provide incentives for farmers to go further in reducing nutrient losses, thereby strengthening the implementation of the ND and further contributing to its objectives.
 - The CAP farm advisory services (FAS), specifically required for nutrient management and including the development of electronic tools, complement the training and information requirements of the ND. The broader scope, the financing possibility and the quality requirements for the FAS strengthen the ND requirements and support their implementation.
 - Overall, there are no major overlaps of the measures or duplication of efforts. The exchanges of best practices for the implementation of the CAP further complement and reinforce the implementation of measures to reduce nutrient losses¹. Overall, the CAP relies on the implementation of the Nitrates Directive and does not make it redundant.
- Synergies at national level: There are important synergies for administrative and on-site controls of farms. All Member States reported that they heavily rely on the controls under the CAP (checking SMR compliance) for checking general compliance under the ND, which not only helps to reduce burdens for farmers and the administration, but also allows more targeted controls by the environmental authorities. The CAP regulation also explicitly mentions the possibility of synergies between controls on eco-schemes and controls on the SMR.

Detailed analysis:

Regulation (EU) 2021/2115 (CAP-SPR) establishes rules on support for the CAP strategic plans to be drawn up by Member States and financed by the European Agricultural Guarantee Fund (EAGF) and the European Agricultural Fund for Rural Development (EAFRD).

The objectives of the regulation of relevance for this analysis is that the two funds shall “further improve the sustainable development of farming, food and rural areas” and shall contribute “to support and strengthen environmental protection, including biodiversity,

¹ https://eu-cap-network.ec.europa.eu/index_en

and climate action and to contribute to achieving the environmental and climate-related objectives of the Union" [Article 5(b)].

The Regulation lays down rules on [Article 1]:

- a) the objectives to be pursued through Pillar 1 (EAGF) and Pillar 2 (EAFRD) funds under the CAP as well as the related indicators;
- b) types of intervention and common requirements for Member States to pursue those objectives, as well as the related financial arrangements;
- c) the CAP Strategic Plans to be drawn up by Member States;
- d) the coordination and governance arrangements as well as monitoring, reporting and evaluation

There are many interlinkages between the Nitrates Directive and the 2023-2027 CAP Regulation². The most meaningful interactions are (1) the objectives (2) the conditionality, (3) subsidies for investments (manure storage), (4) ecoschemes and agri-environmental and climate commitments and (6) farm advisory services. The table below details these links.

Table 1 Interlinkages between the Nitrates Directive and the 2023-2027 CAP Regulation

CAP Regulation	Link with Nitrates Directive
objectives	
Article 5 - General objectives In accordance with the objectives of the CAP set out in Article 39 TFEU, with the objective to maintain the functioning of the internal market and a level playing field between farmers in the Union and with the principle of subsidiarity, support from the EAGF and the EAFRD shall aim to further improve the sustainable development of farming, food and rural areas and shall contribute to achieving the following general objectives in the spheres, which will contribute to the implementation of the 2030 Agenda for Sustainable Development: (a) to foster a smart, competitive, resilient and diversified agricultural sector ensuring long-term food security; (b) to support and strengthen environmental protection, including biodiversity, and climate action and to contribute to achieving the environmental and climate-related objectives of the Union;	By requiring mandatory or voluntary implementation of good agriculture practices to protect water for all farms in the EU, the Nitrates Directive contributes to the general objectives of the CAP, namely, maintain a level playing field between farmers in the Union, further improve the sustainable development of farming and contribute to the implementation of the economic, environmental and social objectives for the 2030 Agenda for Sustainable Development,.
Article 6 - Specific objectives 1. The achievement of the general objectives shall be pursued through the following specific objectives: (d) to contribute to climate change mitigation and adaptation, including by reducing greenhouse gas emissions and enhancing carbon sequestration, as well as to promote sustainable energy; (e) to foster sustainable development and efficient management of natural resources such as water, soil and air, including by reducing chemical dependency;	The Nitrates Directive contributes to the specific objectives of the CAP, in particular article 6.1(e), and also to 6.1 (d) by limiting the use of fertilisers (chemical and manure responsible for GHG). In addition, by setting a manure spreading limit for NVZs, the directive promotes manure distribution to non-NVZs towards more efficient resource distribution and contributing to enhancing carbon sequestration in soils.

² REGULATION (EU) 2021/2115

Article 7 - Indicators 1. Achievement of the objectives referred to in Articles 5 and Article 6(1) and (2) shall be assessed on the basis of common indicators related to output, result, impact and context as set out in Annex I Impact indicators: I.15 Improving water quality: Gross nutrient balance on agricultural land I.16 Reducing nutrient leakage: Nitrates in ground water – percentage of ground water stations with nitrates concentration over 50 mg/l under Directive 91/676/EEC I.11 Enhancing carbon sequestration: Soil organic carbon in agricultural land Context indicators – water C. 39 Water quality Gross nutrient balance – nitrogen Gross nutrient balance – phosphorus Nitrates in ground water Result indicators: R.19PR Improving and protecting soils: Share of utilised agricultural area (UAA) under supported commitments beneficial for soil management to improve soil quality and biota (such as reducing tillage, soil cover with crops, crop rotation included with leguminous crops) R.20PR Improving air quality: Share of utilised agricultural area (UAA) under supported commitments to reduce ammonia emission R.21PR Protecting water quality: Share of utilised agricultural area (UAA) under supported commitments for the quality of water bodies R.22PR Sustainable nutrient management: Share of utilised agricultural area (UAA) under supported commitments related to improved nutrient management	The impact and context indicators to assess the achievement of CAP objectives I.15, I.16 and C.39 are directly related to the implementation of the Nitrates Directive, and are indicators used in the reporting under the Nitrates Directive. Results indicators build on the measures of the Nitrates Directive, and complement measures in and outside NVZ.
Conditionality	
Article 12 - Principle and scope 1. Member States shall include in their CAP Strategic Plans a system of conditionality under which farmers and other beneficiaries are subject to an administrative penalty if they do not comply with the statutory management requirements under Union law and the GAEC standards established in the CAP Strategic Plans, as listed in Annex III	Strengthens implementation of environmental legislation as SMR
Annex III – Statutory management requirement SMR 2: Council Directive 91/676/EEC of 12 December 1991 concerning the protection of waters against pollution caused by nitrates from agricultural sources (OJ L 375, 31.12.1991, p. 1): Articles 4 and 5 SMR 1: Directive 2000/60/EC of 23 October 2000 of the European Parliament and of the Council establishing a framework for Community action in the field of water policy - Article 11(3), point (e), and point (h), as regards mandatory requirements to control diffuse sources of pollution by phosphates	Articles 4 and 5 of the Nitrates Directive are SMR for all CAP beneficiaries. These articles refer to the establishment of nitrates action programmes in NVZ, voluntary code of good agriculture practice outside NVZ as well as training for all farmers, based on the measures set out in Annexes II and III of the ND. The SMR requirement strengthens the implementation of the Nitrates Directive. SMR 1 on the WFD referring to mandatory requirements to control diffuse sources of pollution by phosphates is also relevant for the implementation of the Nitrates Directive, when

	phosphates from agriculture are a source of eutrophication. [see Annex XY on the implementation of Annex II and III measures in Member States – measures on P].
Article 13 - obligations of Member States relating to GAEC 1. Member States shall ensure that all agricultural areas, including land which is no longer used for production purposes, are maintained in good agricultural and environmental condition. Member States shall set, at national or regional level, minimum standards for farmers and other beneficiaries for each GAEC standard listed in Annex III in line with the main objective of those standards as referred to in that Annex. In setting their standards, Member States shall take into account, where relevant, the specific characteristics of the areas concerned including soil and climatic condition, existing farming systems, farming practices, farm size and farm structures, land use, and the specificities of outermost regions. 2. In respect of the main objectives laid down in Annex III, Member States may set standards additional to those laid down in that Annex concerning those main objectives. Such additional standards shall be non-discriminatory and proportionate and shall correspond to the needs identified. [...]’.	The GAECs have nearly all potential positive effects on reducing nutrient pollution in water. Many GAECs have some similarity to obligations under the ND (Annex II). Overall the GAECs will complement the ND, by allowing to set the obligations on more farmers (eg outside NVZ) or in more Member States. Depending on the national or regional implementation there may be some overlap or differences in rules where the GAEC is more prescriptive than the ND, eg on buffer strips.
GAEC 4 - Establishment of buffer strips along water courses	GAEC 4 complements requirement for buffer strips under the Nitrates Directive in Annex II. In NVZ, GAEC 4 requirement between the CAP and the ND is overlapping. Outside NVZ, GAEC 4 increases mandatory requirement for buffer strips, further reducing distortion. Minimum harmonisation of GAEC 4 has further strengthened the baseline in Member States where the buffer strips under the Nitrates Directive were below 3m.
GAEC 5 Tillage management, reducing the risk of soil degradation and erosion, including consideration of the slope gradient Minimum land management reflecting site specific conditions to limit erosion	GAEC 5 complements the ND requirement in Annex II A regarding the land application of fertilizer to steeply sloping ground, although GAEC 5 has a wider scope. As erosion is an important cause of nutrient losses and eutrophication of surface water, the systemic approach to erosion of GAEC 5 strengthens the implementation of the Nitrates Directive.
GAEC 6 Minimum soil cover to avoid bare soil in periods that are most sensitive	GAEC 6 complements the ND requirement in Annex II B- the maintenance of a minimum quantity of vegetation cover during (rainy) periods that will take up the nitrogen from the soil that could otherwise cause nitrate pollution of water. As Member States are not obliged to include this requirement in their nitrates action programme, GAEC 6 ensures that there are mandatory rules on soil cover in all Member States and outside NVZ.
GAEC 7 Crop rotation in arable land, except for crops growing under water ³	GAEC 7 complements the ND requirement in Annex II B - land use management, including the

³ There is an exemption for organic farmers and farms in conversion

	use of crop rotation systems. As Member States are not obliged to include this requirement in their nitrates action programme, GAEC 7 ensures that there are mandatory rules on crop rotation in all Member States and outside NVZ.
Farm Advisory Services	
Article 15 - Farm advisory services 1. Member States shall include in their CAP Strategic Plans a system providing services for advising farmers and other beneficiaries of CAP support on land management and farm management ('farm advisory services'). Member States may build upon existing systems. 3. Member States shall ensure that the advice given is impartial and that advisors are suitably qualified, appropriately trained and have no conflict of interest. 4. The farm advisory services shall be adapted to the various types of production and farms and shall cover at least the following: (a) all requirements, conditions and management commitments applying to farmers and other beneficiaries set in the CAP Strategic Plan, including requirements and standards under conditionality (g) sustainable management of nutrients, including at the latest as from 2024 the use of a Farm Sustainability Tool for Nutrients, which is any digital application that provides at least: (i) a balance of the main nutrients at field scale; (ii) the legal requirements on nutrients; (iii) soil data, based on available information and analyses; (iv) data from the integrated administration and control system (IACS) relevant for nutrient management	The CAP requires farm advisory services for all SMR Article 4(a), but also for nutrient management specifically 4(g) with the development of electronic tools. The CAP also sets requirements for quality and independence, and the possibility to build upon existing systems. The FAS complement the ND requirements of Article 4 to set up where necessary a programme, including the provision of training and information for farmers, promoting the application of the code(s) of good agricultural practice. The broader scope and the quality requirements for the FAS strengthen the ND requirements and support their implementation.
Financial support schemes	
Article 31 – Eco-schemes Member States establish voluntary schemes ('eco-schemes') in their CAP Strategic Plans to support farmers who make commitments to observe agricultural practices beneficial for the environment. The schemes should help to meet the environmental objectives of the CAP and cover among others measures for (c) protection or improvement of water quality and reduction of pressure on water resources; (d) prevention of soil degradation, soil restoration, improvement of soil fertility and of nutrient management and soil biota; Member States shall only provide payments covering commitments which: (a) go beyond the relevant statutory management requirements and GAEC standards (b) go beyond the relevant minimum requirements for the use of fertiliser as established by national and Union law; Without prejudice to Article 87(1) of Regulation (EU) 2021/2116, active farmers or groups of active farmers participating in eco-schemes established in accordance with the first subparagraph shall be	The eco-schemes build on the ND requirements. They are designed to benefit farmers that go beyond the ND measures. Payments can only be done for measures that go beyond the baseline established by the ND. Eco-schemes contribute to the achievement of the ND objectives, and provide an incentive to go beyond which should help to increase the impacts. The article also explicitly mentions the possibility of synergies between controls on eco-schemes and controls on the SMR.

deemed to comply with the relevant requirements and standards referred to in Annex III, provided that they fulfil the commitments under the eco-scheme concerned. Member States that establish eco-schemes may ensure that their management and control systems do not duplicate checks where the same requirements and standards apply both under those eco-schemes and the obligations set in Annex III.	
Article 70 - Environmental, climate-related and other management commitments Member States shall include agri-environment-climate commitments for farmers or other beneficiaries who undertake, on a voluntary basis, management commitments which are considered to be beneficial to achieving one or more of the specific objectives set out in Article 6(1) and (2), and go beyond the relevant statutory management requirements and GAEC standards and beyond the relevant minimum requirements for the use of fertiliser established by national and Union law. The commitments are different from eco-schemes.	The AEC commitments build on the ND requirements. They are designed to benefit farmers that go beyond the ND measures. Payments can only be done for measures that go beyond the baseline established by the ND. They contribute to the achievement of the ND objectives, and provide an incentive to go beyond which should help to increase the impacts.
Article 73 - Investments 1. Member States may grant support for investments in tangible and intangible assets that contribute to achieving one or more of the specific objectives set out in Article 6(1) and (2). 5. Where Union law results in the imposition of new requirements on farmers, support may be granted for investments to comply with those requirements for a maximum of 24 months from the date on which they become mandatory for the holding.	Under Article 73, as an exception to the SMR rules, Member States may support investments resulting from the obligations under the Nitrates Directive, eg manure storage. As manure storage is an important investment for farms in NVZ resulting from the ND requirements, the possibility of investment support for a limited duration has been an important factor for compliance and cost reduction.
CAP Strategic Plans	
Articles 104 and 105 on CAP Strategic plans Promote an increased ambition with regard to environmental and climate-related objectives in the CAP Strategic plans in particular through the elements of the intervention strategy	The CAP Strategic Plans should aim at strengthening the achievement of environmental objectives and contribute to achieving the objectives of the Nitrates Directive.
Article 109 – Intervention strategy The intervention strategy shall demonstrate the consistency of the strategy and the complementarity of interventions across the specific objectives set out in Article 6(1) and (2) by providing: (a) an overview of the environmental and climate architecture of the CAP Strategic Plan which describes the following: (v) how the environmental and climate architecture of the CAP Strategic Plan is meant to contribute to the achievement of, and be consistent with, the long-term national targets set out in or deriving from the legislative acts listed in Annex XIII	
Annex XIII - Union legislative acts concerning the environment and climate to whose objectives member states' cap strategic plans should contribute to, and be consistent with, pursuant to articles 108, 109 and 115: Council Directive 91/676/EEC of 12 December 1991 concerning the protection of waters against pollution caused by nitrates from agricultural sources;	

2. THE INFLUENCE OF CAP REFORMS ON THE IMPLEMENTATION OF THE NITRATES DIRECTIVE

Overall, the CAP has a strong influence on the implementation of the Nitrates Directive and on the achievement of its objectives. Furthermore, the CAP, as an MFF funding instrument, is subject to changes with each new funding cycle (7 years), including as regards the level of environmental requirements. Major reforms of the Common Agricultural Policy (CAP) since the adoption of the Nitrates Directive have had repercussions on the implementation and effectiveness of the Directive, and more generally on the contribution of the CAP to water quality objectives. Through the different reforms of the CAP the interconnections and synergies between the two legal instruments have continuously grown:

- **In 1984, the Milk Quota had been introduced:** To prevent excessive drops in farmers' income and to address the issue of overproduction, in 1984 the EU introduced a **quota system** for products such as milk to limit overproduction and manage supplies. Each producer would receive a quota representing the amount of food they could produce. A levy would be due from those who exceeded the quota. Until its abolition in 2015, the milk quota has contributed to cap the intensity and concentration of dairy farming. This has contributed to cap the manure production from the dairy sector, thereby contributing to limit nitrogen and phosphorus emissions from the dairy sector.
- **The Nitrates Directive was adopted in 1991.**
- **1992 MacSharry Reform** led to a major change in the common agricultural policy. The system of income support via guaranteed prices was replaced by a system of direct payments. The policy shifted from a market support system to direct income support for farmers, and included new agri-environmental schemes to protect the environment and incentives to improve food quality. Direct payments to farmers were introduced for the first time, based on the area of land cultivated or number of livestock maintained. With reduced support on production, and direct support to the farmer's income, the 1992 reform has gradually reduced the incentive for increased production and thereby opened the way for a more balanced use of fertilisers promoted by the Nitrates Directive as it aligned with the economic interests of the farmers. With direct support on the number of livestock maintained, there was however little incentive to reduce manure production which but continued to increase in most of EU15 Member States after 1992 (and overall remained rather constant in EU 27). [See Annex XII on the implementation of Annex II & III measures in Member States]
- **2003 Fischler Reform.** The introduction of the Single Farm Payment the 2003 CAP reform brought a new direct payment scheme decoupled from production. Another innovation concerned cross-compliance. For the first time, direct payments were linked to compliance with obligations from other areas. This concerned environmental protection, food safety, animal welfare as well as human, animal and plant health. Compliance with the Nitrates Directive was one of obligations and it led to improvements in the implementation and compliance at farm level.

Cross compliance was indeed introduced as part of the 2003 reform of the Common Agricultural Policy (CAP) as a compulsory measure. As from the 1st January 2005,

following Regulation 1782/2003, farmers benefiting from direct payments under the first pillar of the CAP may be subject to reduction or withdrawal of those payments in the case of non-compliance with certain standards in the areas of the environment, public, animal and plant health and animal welfare. This approach was extended from the 1st January 2007 to beneficiaries receiving aid with regard to eight measures under ‘Axis 2’ of the second pillar of the CAP. In order to avoid any possible reduction in the total level of support received under these aid schemes, farmers had to comply with 19 Statutory Management Requirements (SMRs referred to in Annex III of Regulation 1782/2003) and a number of minimum requirements for ensuring the ‘good agricultural and environmental condition’ (GAEC) of agricultural land, to be defined by the Member States on the basis of the framework given under Annex IV of Regulation 1782/2003. Nitrates Directive article 4 and article 5 are one of the SMR since 2003.

A Study in 2007⁴, and ECA report in 2014⁵, both concluded that cross compliance has had a positive effect in ensuring compliance with the Nitrates Directive. It appears that many and severe issues of compliance with the Nitrates Directive at farm level were brought to light (inadequate storage facilities or insufficient storage capacity for manure, incomplete or erroneous fertiliser records, absence of a nitrogen analysis, nitrate output higher than 170 kg/ha, storage of manure on land during a prohibited period, etc.), and thereby farmers and Member states have had to remedy these issues. ECA Special Report found that the introduction of cross compliance has increased farmers’ awareness and triggered changes in farming practices in relation to water, especially as regards nitrates and pesticides. It also highlighted that phosphorus use in agriculture was not sufficiently covered by cross-compliance, only indirectly through the Nitrates Directive measures. Cross-compliance with the WFD on phosphorus measures was subsequently introduced in the CAP regulation from 2014. On the other hand, the studies found that the positive impact on supporting the policy objectives was also dependent on the policy ambition set for the CAP Regulation and on the ambition and level of compliance with the ND.

- **2013 CAP reform** led to the introduction of the “greening payment”. 30 percent of the direct payments in the first pillar of the CAP were granted exclusively to reward farmers for respecting three obligatory agricultural practices, namely maintenance of permanent grassland, ecological focus areas and crop diversification. In the second pillar of the CAP, rural development, included as priorities restoring, preserving and enhancing ecosystems related to agriculture and forestry. This reform strengthened the focus on environmental objectives of the subsidies, both in the first and second pillar.

An evaluation study in 2019 examined the impact of the CAP Regulation (EU) No 1306/2013, measures and instruments on water⁶. The CAP framework was assessed as effective for maintaining minimum practices beneficial for water quality, especially through the cross-compliance, which includes the implementation of the Nitrates Directive. The study found that cross-compliance ensures the implementation of mandatory minimum practices for beneficiaries of direct payments, but that it has

⁴ Alliance Environnement: Evaluation of the application of cross compliance as foreseen under Regulation 1782/2003 - Part I: Descriptive Report - 26/07/2007

⁵ European Court of Auditors, Special Report, Integration of EU water policy objectives with the CAP: a partial success, 2014. ISBN 978-92-872-0028-0

⁶ Evaluation of the Impact of the CAP on Water, EEIG Alliance Environnement, November – 2019

overall no effect on the livestock density and on preventing the associated agricultural pressures on water quality and quantity.

The study further concluded that the CAP also contributed to raising awareness on water issues and putting the topic of water higher on the agenda, and that CAP incentives increasingly contributed to reduce nutrient losses and thus complemented the implementation of the water quality objectives of the Nitrates Directive beyond the mandatory requirements, as these help. It was found that voluntary measures such as Organic Farming, and to a lesser extent Investments, encourage the implementation of agricultural practices that help improve further the chemical status of waterbodies, beyond the minimum practices, depending on the uptake by farmers in each Member State. The study found that soil and climatic conditions also highly influence the effectiveness of the instruments and measures, whereas economic factors play a significant role in inducing farmers to implement specific agricultural practices or produce specific crops.

- **In 2015 the Milk Quota were abolished.** This reform took away the capping of milk production and has led to important increases in livestock concentrations and milk production, and subsequent manure production in certain Member States. The Nitrates Directive allows to accommodate this situation by means of derogations to the 170 kg/ha ceiling in manure application when this does not compromise water quality. (See Annex XII – manure production graphs in Member States with nitrates derogations). A report from the European Court of Auditors in 2023⁷ concluded that “As regards the application of the Nitrates Directive provisions relating to manure, we found that policy decisions such as the abolition of milk quotas led to an increase in the herd size in farms benefiting from a derogation from the nitrogen limits, which were constraining the application of manure. As a result, the derogation limited the achievement of the Directive’s objective.” [see also Annex XII on the implementation of Annex II & III measures in Member States].
- **2023 CAP Reform.** The reform introduced a new delivery model where MS develop CAP strategic plans covering both interventions from the 1st and 2nd pillar. It maintained the cross-compliance requirements now called conditionality. Reducing nutrient losses from agriculture, water protection and soil protection are important priorities, with increased attention to advisory services or digital support services ([FaST Platform | Digital services for EU Agriculture](#)). The 2023-2027 CAP reinforced the environmental objectives and the environmental ambition of the CAP Strategic plans. The table in the previous section detailed the legal and policy interlinks between the current CAP and the implementation of the Nitrates Directive.

In practice, the reduction of nutrient pollution was seen as an important challenge in many Member States and the CAP Strategic Plans included many measures on reducing nutrient pollution going beyond and complementing the mandatory measures in the Nitrates Directive as SMR, as confirmed by the following two studies.

A 2023 Study on the CAP SP (CSP) as adopted by Member States⁸, analysed the overall potential contribution of CSPs towards improvement of water quality and status. The study found that “the CSPs will likely contribute to improve water quality and – albeit to a lesser extent - overall status (including water balance) across the EU.

⁷ European Court of Auditors, Special report 19/2023, EU efforts for sustainable soil management.

⁸ *Mapping and analysis of CAP strategic plans – Assessment of joint efforts for 2023-2027*, Publications Office of the European Union, 2023, <https://data.europa.eu/doi/10.2762/71556>

The improvement of water quality and status is seen as a priority in the CSPs. To contribute to the improvement of water quality and status, the CSPs present several valuable instruments and changes compared to the previous programming period. Conditionality now includes stricter requirements with regards to buffer strips, additional requirements with regards to soil management, which can be indirectly beneficial for water, and the new GAEC on the protection of wetlands and peatlands. Furthermore, SMR1 relates to requirements from the Water Framework Directive (controls on diffuse sources of phosphates and controls on abstraction and impoundment). Voluntary schemes through Eco-schemes and ENVCLIM offer support to a large panel of farm practices beneficial for water management, from measures to improve nutrient, pesticide and irrigation water use in agriculture, to agronomic measures on soils and the maintenance and restoration of landscape features. Several CSPs also support area-based support and support to non-productive investments for the restoration of wetlands and peatlands.” Ch. 8.4.2.3 of the same study provides an overview of the practices in the CAP SPs for improved nutrient management. Depending on the national or regional implementations, which vary a lot across the EU, there may be some overlap or differences in rules where the GAEC is more prescriptive or different than the ND, eg on buffer strips or cover crops. This can create potential difficulties in some MS or regions but some Member States have solved this by modifying either the ND or the CAP measures to ensure coherence.

The June 2025 publication: “The 28 CAP strategic plans underway- Summary of implementation in 2023-2024 – facts and figures⁹” found that: *Surface and groundwater water protection is addressed by improving the efficiency or limiting the use of fertilisers and pesticides. Overall, 16% of agricultural area is covered by practices for protecting water quality. Significant efforts have been made towards more sustainable use of pesticides, with relevant practices covering already 29% of total EU agricultural area. Commitments on sustainable nutrient management have been carried out on 14% of EU agricultural area, in line with planned milestones in most Member States. This result indicator encompasses a wide range of actions such as ban of mineral fertiliser (mainly grassland, catch crops, crops for biodiversity), adaptation of the timing/quantities of nitrogen fertilisers applied (mainly arable crops), organic fertilisation (manure, compost) to replace mineral fertilisers and contribute to nutrient recovery as well as improvement of soil organic matter, diversified crop rotations with adding leguminous, and management practices to reduce nutrient losses and improve the soil’ natural fertility limiting fertiliser applications.*

3. COHERENCE OF MONITORING, REPORTING AND CONTROLS BETWEEN THE CAP REGULATION AND THE NITRATES DIRECTIVE

This subsection analyses more in detail the coherence of monitoring and controls based on the support study¹⁰ analysing the coherence of the ND’s monitoring and reporting (M&R) framework with that of other EU legislation, including the CAP. The main aspect is the monitoring and reporting on ND directive compliance.

⁹ 30 June 2025; https://agriculture.ec.europa.eu/document/download/693bd246-94a9-4d34-b82a-fb14546adccb_en?filename=csp-implementation-executive-summary_en%282%29.pdf

¹⁰ Complementary Study to Provide Specific Elements for the Evaluation of the Nitrates Directive (Council Directive 91/676/EEC).

Monitoring

Of direct relevance to the Nitrates Directives are the controls that beneficiaries of CAP payments are subject to, which are known as conditionality checks. Beneficiaries are given an administrative penalty if they do not comply with the statutory management requirements (SMRs) under Union law and with the good agricultural and environmental conditions (GAEC) standards established by the MS in their CAP strategic plans.

The CAP Horizontal Regulation ([Regulation \(EU\) 2021/2116](#)) sets out the rules for the financing of CAP expenditure and for the relevant management and control systems. A control system for conditionality is defined in Art. 83 (Title IV Control Systems and Penalties, Chapter IV Control system and administrative penalties in relation to conditionality).

Regarding type of controls, the regulation states in Art. 83 that ‘[...] 6. [...] Member States: (a) shall include on-the-spot checks to verify the compliance of beneficiaries with the obligations laid down in Title III, Chapter I, Section 2, of Regulation (EU) 2021/2115; (b) may decide, depending on the requirements, standards, legal acts or areas of conditionality in question, to use the checks, including administrative checks, carried out under the control systems applicable to the respective requirement, standard, legal act or area of conditionality, provided the effectiveness of these checks is at least equal to the on-the-spot checks referred to in point (a); (c) may, where appropriate, make use of remote sensing or the area monitoring system or other relevant technologies assisting them to carry out the on-the-spot checks referred to in point (a);

Regarding control requirements, Art. 83 states that Member States ‘[...] (d) shall establish the control sample for the on-the-spot checks referred to in point (a) to be carried out each year on the basis of a risk analysis that: (i) takes into account, and applies weighting factors to, farm structure, the inherent risk of non-compliance and, where applicable, participation of beneficiaries in the farm advisory services as referred to in Article 15 of Regulation (EU) 2021/2115, (ii) includes a random component, and (iii) provides the control sample to cover at least 1 % of the beneficiaries listed in paragraph 1 of this Article;’.

Regarding frequency, Art. 83 of the regulation states that the control sample for monitoring is to be defined and monitoring to be carried out each year, on the basis of a risk analysis.

We are not aware of guidelines beyond requirements in Art. 83 of the CAP Horizontal Regulation ([Regulation \(EU\) 2021/2116](#)).

Reporting

The CAP Horizontal Regulation ([Regulation \(EU\) 2021/2116](#)) sets out the rules for the Annual financial report, Title V Common Provisions, Chapter III Reporting, Art. 97 Annual financial report: ‘By 30 September of each year following the budgetary year, the Commission shall submit to the European Parliament and to the Council a financial report on the administration of the EAGF and EAFRD during the previous budgetary year.’

This reporting requirement does not really reflect the situation of compliance with the conditionality, as presented in a 2016 report by the European Court of Auditors ([‘Making cross-compliance more effective and achieving simplification remains challenging’](#)). However, figures for checks and breaches are included in some Nitrate Reports (Article 10 Reports) by Member States for the Commission.

Summary of overlaps

Even if there are multiple thematic linkages between the CAP and the ND's objectives, the main overlaps regarding monitoring and reporting of compliance with the ND are the compliance checks of SMR 2 (ND provisions) and GAEC 4 (buffer strips).

However, in many MS the CAP checks of ND provisions **are** the one and only system for monitoring compliance with the ND implementation. In these MS there are no two systems overlapping, but only one system monitoring ND compliance. (Interactions with stakeholders show that some MS perform additional checks.)

LIST OF TABLES

Table 1 Interlinkages between the Nitrates Directive and the 2023-2027 CAP Regulation	401
---	-----