Example 4: Crisis payment to farmers in case of major outbreaks of animal diseases.

Example 5: Payment per hectare for extensively grazed permanent pasture (expected to cover 20 000 hectares and providing annual payment of EUR 200 per hectare).

3. How to design a measure

3.1. Start date of measures

Article 21(3): Only measures whose implementation started from 1 January 2028 shall be eligible for financing provided that they comply with the requirements set out in this Regulation and Regulations listed in Article 1 paragraph 1. By way of derogation from the first subparagraph, expenditure related to legal commitments to beneficiaries incurred under the interventions financed under Regulation (EU) 2021/2115 may be eligible for contribution, provided such expenditure is provided in the relevant NRP Plan in accordance with this Regulation and Regulation (EU) 202X/XXXX [CAP Regulation].

The start of the implementation of a measure refers to the date when the related actions directly contributing to the fulfilment of the relevant measure's milestones, targets, or outputs start being put in place. This means that preparatory stages and administrative procedures (e.g. signature of a contract) do not normally correspond to the start of a measure, unless they are covered by any of the estimated costs submitted by the Member State for the relevant measure or by any of the requirements set out in the measure's milestones and targets. Therefore, the following key test needs to be applied to ensure compliance with the principles above.

- Do the estimated costs of the measure include only costs to be incurred on or after 1 January 2028?
- Do the measure's milestones, targets and outputs only include actions that will be carried out starting at the earliest from 1 January 2028?

This does not apply to measures and investments included in the Social Climate Plans submitted by Member States under Regulation (EU) 2023/955, for which the relevant eligibility date is 30 June 2024, in accordance with Article 29 of the SCF Regulation.

The example below illustrates how to apply this test, in particular for (i) Member States when deciding to include a measure in the NRP Plan or not, and (ii) the Commission in the process of approving the NRP Plans

- A Member State signed a contract for construction works for a new railway line connecting two cities and their functional urban areas, creating additional capacity in regional rail transport in October 2027. This did not involve any financial transaction between the parties that is included in the measure's estimated costs.