An Rialálaí Agraibhia
Agri-Food Regulator

Annual Compliance Report Guidance

Introduction

This document aims to provide guidance on how to complete the Annual Compliance Report for 2026. Please read this document carefully and refer to it while you are completing the report. This document has been issued to you because your business is required to submit an Annual Compliance Report for 2026 to demonstrate its compliance with the unfair trading legislation.

The completion of an Annual Compliance Report by the 31 March each year is a legal requirement for all 'Compliance Reporting Buyer' businesses. The Annual Compliance Report details the Compliance Reporting Buyer's compliance with the Agricultural and Food Supply Chain (Unfair Trading) Regulations 2023 (2023 Regulations).

The Annual Compliance Report comprises two documents, one word document and one excel document. Both are required to be completed in full. Failure to complete any element of the Annual Compliance Report will result in the Report not being accepted by the Agri-Food Regulator (Regulator).

Please note certain questions may not apply to your business and can be marked as not applicable on the report. The excel document uses dropdown options where appropriate.

The Regulator may request supporting documentary evidence in relation to any of the answers supplied in the Report or in relation to any matter pertaining to its functions.

The answers provided by your business may be used to inform future compliance inspections conducted by the Regulator.

Please see the list of FAQs available on our website to assist with the completion of the Annual Compliance Report: FAQs - Compliance Reporting Buyers

The deadline for submission is 31 March 2027. Warning: Any business which fails to submit their annual compliance report by 31 March 2027 is deemed non-compliant with the reporting requirement under the Agricultural and Food Supply Chain (Unfair Trading Regulations) 2023 (2023 Regulations). All non-compliant businesses may be subject to a risk-based inspection and possible further enforcement measures.

Submissions can be made by emailing the required documents to compliance@agrifoodregulator.ie or via submission through an online secure document portal:

Submission Link Here

Guidance Notes

Cover Sheet Word document

The business name and the Companies Registration Office (CRO) number **must** be added in this section. The formal declaration **must** be signed by a **Company Director or Company Secretary** of the Compliance Reporting Buyer as set out in the 2023 Regulations.

A digital signature will suffice in this section. Please ensure the name and position of the individual signing the Annual Compliance Report is clear, along with the date on which it was signed.

Cover Sheet Excel document

The business name and the **Companies Registration Office (CRO) number must** be added in this section. Please ensure the name of the individual signing the Annual Compliance Report, along with the date on which it was signed is completed.

Q1: Please provide a detailed and accurate account of the Buyer's ongoing implementation of compliance with the requirements of the 2023 Regulations, including where a breach or alleged breach of the Regulations has been identified by, or notified to, the Buyer, and the steps taken to rectify it.

Please complete this question on the word template.

- Please confirm that your business is compliant with the 2023 Regulations.
- If your business has identified a breach or potential breach of the Regulations, please detail the breach, how it came to be identified and the steps taken to rectify it. Understanding which provision in the 2023 Regulations the breach is related to is an important compliance action of any business.
- Provide details of how your business is implementing the requirements of and overseeing compliance with the 2023 Regulations. This should include staff training and awareness campaigns on unfair trading legislation.
- It should be noted in particular that Regulation 10 provides that a Compliance Reporting Buyer *'shall monitor and evaluate, on a regular basis (and in any event annually), the adequacy and effectiveness of policies and procedures, systems, internal control mechanisms and arrangements relating to unfair trading practices, and, where issues are identified, take appropriate measures to address any deficiencies*.

  In this regard, businesses should allocate sufficient time and resources to comply with the above requirements. This includes the accurate compilation and punctual submission of the Annual Compliance Report. Please provide details on how your business has satisfied its obligations pursuant to Regulation 10, along with any supporting documentation.

Q2: List the names and addresses of all suppliers of agricultural and food products* with whom the Buyer has a supply agreement, whether the agreement is written or not, including applicable dates of the supply agreements, a description of the agricultural and food products subject to the agreement and categorised in the view of the Buyer as perishable*** or otherwise, and an indication of any supply agreement entered into, renewed, changed or terminated during the period covered by the annual compliance report.**

Please complete each section of excel template for this question in full.

There is an obligation on buyers to maintain and provide details or copies of records to the Regulator upon request according to Regulation 8(7) of the 2023 Regulations. Details of supply agreements are required to be included in this annual compliance report according to Regulation 7(3)(f) of the 2023 Regulations. This constitutes a legal basis for the processing of data to fulfil a legal obligation of the data controller as specified in Article 6(1)(c) of the General Data Processing Regulation EU 2016/679.

Buyers may, as a matter of good practice, contact suppliers to indicate that they are required to share details of suppliers and supply agreements with the Regulator.

*Agricultural and food products are defined as meaning 'products listed in Annex I to the Treaty on the Functioning of the EU (TFEU) **as well as products not listed in that Annex, but which are processed for use as food using products listed in that Annex'.** Annex I to the Treaty on the Functioning of the European Union. For further information please visit the FAQs on the Regulator's website FAQs - UTPs.

**A supply agreement means a contract (whether orally or in writing) for the sale or supply of agri-food products by a supplier to a buyer. Further details below.

***Perishable means products that, by their nature or at their stage of processing, are liable to become unfit for sale within 30 days after harvest, a production or processing.

Note: You should email us at compliance@agrifoodregulator.ie should you require clarification on whether a particular product/ingredient should be included in your Annual Compliance Report.

1. **Supplier name and address –** Details of all suppliers of agricultural and food products to your business in 2026 as per your records.
   Suppliers include all suppliers to your business regardless of where they are established, e.g. UK, another Member State or a country outside the EU.
   Suppliers that you consider to be larger than your business are required to be included. Buyers are requested to differentiate between suppliers that you regard as having a higher turnover than your business. For these larger suppliers, we require the supplier contact details and type of product they are supplying only. No other information on that supplier needs to be included. We reserve the right to seek clarification on any supplier to your business.
   (Intra group supply is also required to be detailed in this section if applicable.)
2. **Email address -** optional
3. **Dates of the supply agreement –** This is the start and end date of the any supply agreement that was active at any point in 2026.
   a. Specific dates **must** be provided for each supply agreement.

b. Start dates may be defined in any of the following ways, depending on your business structure: the date supply first occurred, contracts were signed, terms and conditions were agreed, or a supplier was listed with your business etc.
c. If you do not have the exact date for the beginning of a long-term supply agreement you can define as below:
Where agreement is in place for a period longer than 5 years but less than 10 years, please state: 5-10 years. Where agreement is in place for a period of over 10 years, then please state: 10+years.
d. In relation to a supplier with whom you have an ad-hoc supply agreement in place, please provide the first date of supply/listing/agreeing of terms and conditions as the start date.
e. The end date is only required to be populated if the agreement has been terminated or is for a fixed term. Ongoing supply agreements can leave this column blank.

4. **Description of products –** This can be a general product category as it pertains to a supply agreement and need not indicate each product of a product line e.g. "apples" instead of listing each variety supplied unless they are the subject of separate supply agreements. Please ensure only agricultural and food products are reported on.
5. **Perishable –** Is the product considered perishable. Answer is Yes, No or Both (if e.g. a supplier supplies more than 1 category of product). ***'perishable', in relation to agricultural and food products, means products that, by their nature or at their stage of processing, are liable to become unfit for sale within 30 days after harvest, production or processing (section 59(2) of the Agricultural and Food Supply Chain Act 2023).
6. **Indication of 2026 activity related to the supply agreement i.e. entered into, renewed, changed or terminated –** Please indicate the activity of the supply agreement in 2026, i.e. if the supply agreement was entered into, renewed, changed or terminated during 2026, or whether the agreement can be considered ongoing.
7. **Supply agreement in writing –** Please indicate if the supply agreement for each supplier is in writing. To note a supply agreement may comprise of more than a single document agreed at the beginning of a trading relationship, it can include terms and conditions of trading, emails confirming changes to supply, product specifications, promotional activity, rebate agreements etc.
8. **Buyer trading name if different from Compliance Reporting Buyer –** If you are reporting for a Group and the name of the business associated with the supply agreement is different to the name of the business submitting the compliance report then please state the relevant buyer trading name. See also Q9 for further information.
9. **Supplier is regarded as having a greater turnover than the Buyer –** If it is your understanding that any of your suppliers has a larger turnover than the business submitting the report, it should be noted here. In this event you are not required to provide any further details on this supplier other than their name, address and product that they are supplying.

Q3: Please provide a record of any cancelled orders of perishable products initiated by the Buyer, outside the terms of the supply agreement.

Please complete this question on the excel template.

Details of any orders for perishable products that were cancelled by the buyer outside the terms of the supply agreement to be provided. **A product rejected as not meeting specific agreed contract requirements, e.g., out of spec, should not be reported here.** The supplier's name, date of cancellation, description of product and reason for cancellation are to be provided.

Q4: Please provide a record of any returns to a supplier of unsold products, and details of any agreement for same, including who pays for the products and/or their disposal.

Please complete this question on the excel template.

Regulation 6(1)(a) of the 2023 Regulations prohibits the return of unsold agricultural and food products to a supplier without paying for those unsold products or for their disposal or both, unless that has been previously agreed in clear and unambiguous terms in a supply agreement or in a subsequent agreement between the supplier and the buyer.

To note: If there is a sale or return agreement in place, stating so is sufficient to complete this section and only columns A, C and D of the excel template need to be completed.

Details of all returns of unsold products and any agreements in place for same are to be provided.

Important note:

- **A product returned as not meeting specific agreed contract requirements, e.g., out of spec, should not be reported here.**
- **Manufacturers or food safety product recalls should not be reported here.**

Please provide all relevant information regarding any payment made by a supplier for returned unsold products or any payments made for the purpose of disposing of those unsold products. Please also provide details of the payment method such as invoice credit or replacement stock etc. Documentary evidence for such payments may be requested.

Q.5: Please provide a record of any payment made by a supplier to the Buyer, or to a third party at the behest of the Buyer for stocking, displaying, listing, or of making agricultural and food products available on the market. Please also provide details of any agreement in place for same.

Please complete this question on the excel template.

Regulation 6(1)(b) of the 2023 Regulations prohibits requiring a supplier to make payment to the buyer or a third party as a condition for stocking, displaying or listing its agricultural and food products, or of making such products available on the market, unless that has been previously agreed in clear and unambiguous terms in a supply agreement or in a subsequent agreement between the supplier and the buyer.

Where there are payments made by a supplier to the buyer please provide information on supplier, reason for payment, to whom it was made and if there is an agreement in place for such payments. If there are payments made to the buyer, please provide date of payment and payment method details e.g., invoice credit, stock, credit note etc.

Q.6: Please provide a description of any promotions that are operated by the Buyer where there is a cost borne by a supplier and details of those costs. Please also provide details of any agreement in place for same.

Please complete this question on the word template.

Recognising that all promotions bear costs to either a buyer or supplier or both, this question is seeking a written summary of the types of promotions that the buyer is involved in **only** if the supplier is required to bear any cost. Please provide a narrative on how those promotional activities are operated and detail the costs that the supplier bears. The supply of free or discounted stock is considered a cost to a supplier. You are also required to confirm if there is an agreement in place to cover such an activity. You are not required to detail every promotion with every supplier and the specific costs associated.

Q.7: Please provide a record of any payment by a supplier to the Buyer in respect of agricultural and food products for -

a. **promotion,**
b. **advertising,**
c. **marketing or**
d. **staff for fitting-out premises used for the sale of the supplier's products.**

Please also provide details of any agreement for same.

Please complete this question on the excel template.

Where there are payments made by a supplier to the buyer for any of the activities in question, please provide supplier name, confirm if an agreement exists and if so a summary of same, date of payment and payment method e.g. invoice credit, stock, credit note etc.

Q.8: Where applicable, please provide a record of estimates provided to a supplier by the Buyer under Regulation 6(3).

Please complete this question on the excel template.

If a buyer requires payment for any of the situations referred to in questions 5, 6 or 7, and a supplier requests an estimate in writing of the payments per unit or the overall payments then a buyer is required to provide that estimate. If you have provided such estimates in writing upon request, please provide the supplier's name, date of issue of the estimate and details of what the estimate relates to**.**

Q.9: In the event the Buyer is a Group, please provide a list of all companies being reported on.

Please complete this question on the excel template.

In the event the Compliance Reporting Buyer is a group, a single group submission will suffice. The parent business can report for all their businesses.

To Note: To ease administrative burden on businesses, a decision has been taken that a parent business need only report on behalf of other group businesses, including daughter companies, if those businesses have individual company turnovers in excess of €50 million.

Alternatively, each business within the group may submit separate reports. If the buyer is making a submission on behalf of more than one business, this needs to be indicated and all businesses being reported on must be listed. It must also be clear in Q2 if the buyer that holds the supply agreement is the business completing the Annual Compliance Report or one of the listed businesses.

Please provide all business names, CRO numbers, addresses and the relevant trading sector as well as a description of the trading relationship to the business completing the report.

Q.10: Please provide any additional information you consider to be relevant to the above questions.

Please complete this question on the word template.

Please provide us with any additional information that you think is relevant to the Compliance Reporting Buyer's compliance with the 2023 Regulations or to provide context to the information provided.

Q11: Liaison Officer Details

Please complete this question on the word template.

In accordance with Regulation 9 of the 2023 Regulations, each Compliance Reporting Buyer is required to designate a "liaison officer" to liaise with the Regulator in relation to the 2023 Regulations. Please ensure the details of that suitably qualified person are completed. Please inform the Regulator of any change in your business's liaison officer.

If you have any queries on the content of this document, please contact us at **compliance@agrifoodregulator.ie**