

GUIDANCE, DOCUMENT

Nutrient Management Investment Scheme (window 2): list of eligible capital items

Eligible capital investments which offer environmental benefits to your farm business (window 2).

First published: 10 July 2024

Last updated: 10 July 2024

Contents

Section 1 - Silage, slurry and oil storage requirements

Section 2 - Environmental consents and licences

Annex A – List of eligible capital items

Section 1 - Silage, slurry and oil storage requirements

The following regulations apply to the storage of silage, slurry and oil.

The Water Resources (Control of Pollution) Silage and Slurry (Wales) Regulations 2010 (SSAFO)

These regulations set out the requirements for the design (capacity), construction and maintenance of storage facilities for silage, and slurry.

They apply to all installations completed since September 1991.

They require you to notify NRW, in writing, at least 14 days before starting construction on a new, substantially enlarged or substantially re-constructed store. NRW have an **online form** available to help you provide the necessary information.

These regulations will be revoked and replaced by the Water Resources (Control of Agricultural Pollution) (Wales) Regulations 2021 (The Regulations) in phases, in respect of any holding or part of a holding that was not previously situated within a nitrate vulnerable zone. The following changes, in particular, should be noted in relation to the Nutrient Management Investment scheme.

• From **1 April 2021**, The Regulations replaced the requirements relating to silage. In practice, the requirements remain the same.

From 28 April 2021, the requirement to notify NRW, in writing, about a slurry or silage storage system that is new, substantially enlarged or substantially reconstructed, changed to at least 14 days before construction begins.

From 1 August 2024, the slurry storage requirements will change. The construction standards of SSAFO will be retained, but you will need to provide 5 months of slurry storage (6 months for pigs and poultry), or more if necessary to meet the other requirements of the regulations (however, you may use average rainfall data to determine your storage need – see guidance for further details).

For further details, see

https://www.gov.wales/control-agricultural-pollution-regulations-guidance

Oil storage 2016 changes

The requirements for agricultural oil storage were replaced by the Control of Pollution (Oil Storage) (Wales) Regulations 2016 in March 2016.

For further details, see Oil Storage Regulations.

These regulations cover all agricultural oil tanks, regardless of the date of construction.

Compliance Standards for slurry and silage

All slurry and silage stores must be built to meet the capacity and construction standards as per The Regulations summarised below. Exemptions to the construction requirements may apply to stores built, or in the process of being constructed, before 1991. Pre 1991 stores are only exempt from the construction standards if they do not pose a significant risk of causing a pollution and are not exempt from the capacity requirements.

Silage - Baled and field:

- Baled and wrapped or bagged silage must not be stored or opened within 10 metres of a watercourse.
- If you use field silage sites to make or store field silage, or non-baled silage in large bags, for example 'Ag bags', you must notify NRW at least 14 days before you first use the site.

Silage clamps:

- The clamp base, effluent tank and drains must all be impermeable and resistant to attack from silage effluent. The base of the clamp must be designed and constructed in accordance with BS8007 or BS5502 Part 21.
- Where walls are used, the base must extend beyond walls. All silage clamps must include a perimeter drainage channel connecting to an effluent tank.
- All effluent must be collected and contained. The silage effluent tank capacity must be 20 litres/cubic metre of silo capacity – up to 1500 cubic metres, plus an additional 6.7 litres/cubic metre of silo capacity thereafter.
- No part of this installation should be within 10 metres of a watercourse or land drains.
- Clamps and drains must be capable of lasting for 20 years (with routine maintenance).
- Below-ground effluent tanks must be capable of lasting for 20 years without maintenance. A certificate to confirm suitable design and construction of tank and clamp must be sent to NRW 14 days before construction begins.
- If the clamp has walls, they must be designed to BS5502 Part 22 and be resistant to attack from silage effluent.

Slurry

- slurry is defined in the regulations as liquid or semi-liquid matter composed of excreta produced by livestock while in a yard or building
- slurry definition includes parlour and yard washings, and any contaminated rainfall
- separating clean rainwater from roofs and yards can reduce the slurry storage capacity required
- no part of the system may be situated within 10 metres of a watercourse, where slurry could enter unless NRW has agreed, in writing, the location and additional measures to avoid pollution

Slurry storage facilities requirements

- Slurry stores, tanks, pipes, and channels must be impermeable. Where walls
 of the slurry store are not impermeable (e.g. weeping wall stores), the base
 must extend beyond the walls and have perimeter drains that connect to a
 slurry tank.
- The base and walls of the slurry storage tank, any effluent tank, channels and reception pit, and the walls of any pipes, must be protected against corrosion, as described in BS 5502, Part 50 (1993).
- Slurry storage tank and reception pit must be designed to BS 5502, Part 50 (1993).
- The reception pit and associated channels must normally hold at least two days slurry production, including likely rainwater.
- From 1 August 2024, you must provide a minimum of five or six months slurry storage, dependant on the type of slurry produced. (Ensure that any sloping sides and required freeboard are subtracted when calculating capacity.)
- The slurry storage tank must be designed to have a minimum freeboard of 300mm, but earth banked stores must have a minimum 750mm freeboard to

be maintained at all times.

- All parts of the slurry storage system must be designed to last for 20 years with routine maintenance.
- Any fixed drainage pipe from the slurry store must have 2 valves in series.
 These must be locked shut when not in use and for stores built since 2010 there must be at least 1 metre spacing between the valves.
- You should ensure that you only use capable contractors or builders who understand and build in accordance with the SSAFO regulations and the Water Resources (Control of Agricultural Pollution) (Wales) Regulations 2021.
- Silage effluent and slurry have been the source of serious pollution, often due to inadequate storage capacity or poor construction. Sufficient storage for silage effluent and slurry or manure is essential to prevent the need for spreading outside the growing season or during inappropriate weather and soil conditions.
- Contact NRW as early as possible in the planning stage as they may be able to help save you time and money.
- NRW can make sure you are complying with the regulations and minimising pollution risks in the most cost effective manner.
- If any silage-making, or slurry storage system store poses a significant risk of pollution to surface or to ground waters, then NRW may issue a Notice that requires you to make improvements.

Contact NRW on:

Email: enquiries@naturalresourceswales.gov.uk

Tel: 0300 065 3000 (Mon-Fri, 8am – 6pm)

or by post:

Natural Resources Wales, Maes y Ffynnon, Penrhosgarnedd, Bangor, Gwynedd,

LL57 2DW.

Section 2 - Environmental consents and licences

Natural Resources Wales (NRW), Local Authority (LA)

If an applicant proposes to install capital items which affect slurry or silage storage systems, or which could affect water flow they are advised to consult with Natural Resources Wales (NRW) and/ or their Local Authority (LA) as consent may be required to carry out the work. Applicants must do this before committing themselves to any proposed work and before they submit an application for grant assistance under the scheme. Please note that the NRW/LA may charge for the relevant permissions. Applicants are advised to contact the NRW/LA early enough to confirm if relevant permission(s) is required for the proposed work. If the NRW/LA confirms that permission is required, this must be supplied with the application. Applications cannot be processed until submission of any relevant permission(s) from the NRW/LA.

Planning consents, building regulations etc

Applicants must obtain any necessary planning consent and abide by any other relevant statutory requirements. Applicants also need to check that their

proposals do not break any bylaws, obstruct rights of way, affect oil or gas pipelines etc, and must avoid damaging the countryside or causing pollution. Applications cannot be processed unless any relevant permission(s) are received.

With regards to planning consents, applicants must include either the original planning approval documents or original receipt from the local planning authority that the planning application has been submitted. The payment of any grant will not be made until the original planning approval documents have been received and approved by the Welsh Government.

Annex A – List of eligible capital items

The grant covers capital investments in equipment and machinery that have been pre-identified to address the impacts of on-farm pollution offering clear and quantifiable benefits to your farm enterprise and the wider environment.

Slurry storage facilitates will only be supported if the roofs and yards associated with rain water entering the proposed storage facility or any existing storage are made good first, by demonstrating the existing infrastructure can achieve this or by requesting the items necessary to do so through the Nutrient Management Investment scheme.

Where you produce slurry, if selected and to ensure eligibility for payment, you will be required to demonstrate how the grant will enable you to reach compliance with the slurry storage capacity requirements of The Regulations by 1 August 2024.

If you do not meet the slurry storage requirement of the regulations, either prior to investment, or following investment with Nutrient Management Investment Scheme support, you will not be eligible to apply for additional investment not

associated with nutrient storage, e.g. slurry application equipment etc.

List of eligible capital items

Item Code	Investment	Description	Total Score	Grant%
	Stores – Roofed or covered			
NM1	Under-floor transfer / flow channels	Under-floor transfer / flow channels to provide a means of transferring slurry from a place of collection to permanent storage. The base and walls of channels should be impermeable to stop polluted liquids getting out, or to prevent water getting in if they are built below ground. If slurry is emptied from channels to a reception pit through a sluice, the pit should be big enough to hold all the slurry that might be released. Transfer channels must be built to BS5502, details can be found at CIRIA report C759b - Livestock manure and silage storage Part 2 Design and construction. Under-floor channels, over which slatted floors are installed for animal housing / animal lying areas are not eligible for support. Slatted covers for the purpose of enabling scraped slurry to enter the channel is eligible for support.	485	50%

Item Code	Investment	Description	Total Score	Grant%
		Roofing over transfer channels is not eligible for support.		
		Photographs to be provided as part of the application to evidence location of new channel.		
		Stores, including slurry lagoons, concrete storage structures, above ground, concrete or steel stores suitable for storing slurry that is easy to pump.		
		Includes reception pits, stores for diluted slurry, such as run-off from dirty yards or solid manure stored on yards, the washings from buildings or yards used by livestock.		
		Reception pits should be built to hold at least two days' slurry production and dirty water, taking into account likely rainfall.		
NM2	Slurry stores	Provide adequate access arrangements if tanks and pits are to be emptied by tractor-drawn slurry tankers.	428.75	50%
	associated reception pits	Roofing over new slurry store is only eligible under this item if the area is not used for livestock housing:		
		Where the store is intended to be covered with slats and roof for livestock housing, the underground store structure is eligible, but the installation of a slatted floor, roof and walls or		

ltem	Investment	Description Total	Grant%
Code		Score	!

gates to retain livestock are not eligible. In these instances, the store is required to have 5 months storage capacity for the housed livestock.

Any additional structures to aid the installation of slats, such as additional supporting walls or uprights within the slurry store are not eligible.

Where a roof is installed to keep rainwater from entering the store, the roof should only cover the area of the slurry store and cannot extend to other areas.

Where an applicant intends to install a new store with slats for livestock housing, the quotes and subsequent invoice needs to clearly separate the costs of the store from the remaining investment.

Clean water from the roof must be diverted to a clean water drain or rainwater harvesting system.

Slurry storage facilities must be built to BS5502, details can be found at CIRIA report C759b - Livestock manure and silage storage Part 2 Design and construction.

The additional storage capacity provided by the new store must be sufficient to ensure the farm complies with the slurry storage capacity requirement of the Water Resources (Control of Agricultural Pollution) (Wales) Regulations 2021.

Item Code	Investment	Description	Total Score	Grant%
NM3	Tanks for storage of lightly fouled water	Tanks for the storage of lightly fouled water and associated pipes and channels. May contain lightly contaminated run-off from lightly fouled concrete yards or from the dairy parlour collected separately from slurry.	428.75	50%
		You should ensure any liquid entering a lightly fouled water store for regular irrigation in closed periods meets the Regulatory definition for lightly fouled water. The liquid does not include drainage from yards or buildings used to house or feed livestock, liquids from weeping-wall stores, manure storage on hard standings, strainer boxes, slurry separators or silage effluent, all of which are rich in nitrogen.		
		Farmyard (solid) manure (other than slurry) store. Suitable for any bedding contaminated with any organic manure that can be stacked without slumping.		
		Must be covered (with a permanent roof) with a floor impermeable to water. The roofing, flooring and retaining walls are eligible costs. The base of outside walls should be impermeable to stop polluted liquids getting out, or to prevent water getting in.		
		Liquid arising from the solid manure (slurry) must be contained within the store or diverted to an existing slurry store or reception pit. Where the liquid is not collected in an existing slurry		50%

Item Code	Investment	Description	Total Score	Grant%
NM4	Covered manure stores	store, the floor must slope towards the rear of the store.	485	
	0.0100	Clean water from the roof must be diverted to a clean water drain or rainwater harvesting system.		
		The design of the building must be suitable for organic manure that can be stacked without slumping. The external walls to be:		
		 A minimum 3.6m high to enable stacking and efficient use of the supported area. Constructed of concrete. Have to be constructed on three sides of the store. (Rear and both sides). 		
		The front (access end) of the building to remain open without a wall or door, which are not eligible costs. Livestock gates can be erected across access to exclude livestock.		
		The size of the store should meet the manure storage requirements of the farm.		
		The area cannot be used for animal housing or storage.		
		Slurry storage facilities must be built to BS5502, details can be found at CIRIA report C759b - Livestock manure and silage storage Part 2 Design and construction.		

Item Code	Investment	Description	Total Score	Grant%
NM5	Systems for slurry management	Pumps, filters and control gear to manage level of slurry within reception pits.	327.5	50%
NM6	Silage clamps	A storage facility for silage with the clamp base, walls, effluent tank and drains being impermeable and resistant to attack from silage effluent. Built to BS5502.	465	50%
NM7	Integral slurry store	Reinforced PVC polyester coated fabric bag sitting within an earth structure. Restrained at sides, fitted with gas vents.	430	50%
	Covers and roofing			
NM8	Fixed floating plastic membrane to cover a lagoon	A large plastic sheet with integral floats and gas vents. The edges of the cover are secured to the lagoon banks ensuring that the structural integrity of the store is not impacted. Rainwater falling onto the cover surface must be diverted away from store to a clean water drain.	302.50	50%
NM9		Plastic sheet stretched over the store and tensioned around a plastic hoop, which floats on	297.50	50%

Item Code	Investment	Description	Total Score	Grant%
	Free floating plastic cover for above ground slurry stores.	the surface. Rainwater falling onto the cover surface must be diverted away from store to a clean water drain.		
NM10	Fixed cover for an existing above ground slurry tank.	Reinforced PVC polyester coated fabric or tin cover. Normally these types of cover are attached to the sides of the tank with centre support pole and gas vents. Rainwater falling onto the cover surface must be diverted away from store.	335	50%
NM11	Roofing for existing yards	Roof structure, including supporting uprights and rainwater goods, impermeable to rainwater to cover existing livestock feeding areas, livestock gathering areas, existing manure storage areas, slurry stores and silage stores. The existing floor must be impermeable to water, e.g. concrete. The area supported cannot be used as livestock housing. Roofing over an existing slurry store with slats for livestock housing is not eligible.	225	40%

Item Code	Investment	Description	Total Score	Grant%
		Slurry from covered livestock feeding or livestock gathering area must be diverted to a slurry store or reception pit.		
		Liquid arising from the solid manure (slurry) must be contained within the store or diverted to a slurry store or reception pit.		
		For roofing over a silage clamp or slurry store, the store should meet the regulatory requirements or exemption requirement.		
		Clean water from the roof must be diverted to a clean water drain or rain water harvesting system.		
		Does not include any walls, flooring or associated drainage.		
		Photographs to be provided as part of the application to evidence area to be supported.		
	Tanks and Spreading			
NM12	Vacuum tanker plus Band Spreader or Trailing Shoe	Vacuum tanker: Slurry is sucked into the tanker by using an air pump to evacuate the air from the tank to create a vacuum; the tanker is emptied using the air pump to pressurise the tanker, so forcing the slurry out. Band Spreader: The boom of the spreader has a	341.25	40%

Item Code	Investment	Description	Total Score	Grant%
		number of hoses connected to it, distributing the slurry close to the ground in strips or bands. It is fed with slurry from a single pipe, thus relying on the pressure at each of the hose outlets to provide even distribution. Advanced systems use rotary distributors to proportion the slurry evenly to each outlet.		
		Trailing Shoe: Has similar configuration to the band spreader, but with a shoe added to each hose allowing the slurry to be deposited under the crop canopy onto the soil.		
NM13	Vacuum tanker plus Injector (Slurry)	Slurry is sucked into the tanker by using an air pump to evacuate the air from the tank to create a vacuum; the tanker is emptied using the air pump to pressurise the tanker, so forcing the slurry out.	361.25	40%
		Injector: Slurry is injected under the soil surface. There are various types of injector but each fit into one of two categories: either open slot shallow injection, up to 50 mm deep; or deep injection over 150 mm deep.		
NM14	Pumped tanker plus Band	Pumped tanker: The slurry is pumped into and from the tanker using a slurry pump, either a centrifugal (e.g. impeller type) or positive displacement (e.g. lobe type) pump.	341.25	40%
	Spreader or trailing shoe.	Band Spreader: The boom of the spreader has a number of hoses connected to it, distributing the		

Item Code	Investment	Description	Total Score	Grant%
		slurry close to the ground in strips or bands. It is fed with slurry from a single pipe, thus relying on the pressure at each of the hose outlets to provide even distribution. Advanced systems use rotary distributors to proportion the slurry evenly to each outlet.		
		Trailing Shoe: Has similar configuration to the band spreader, but with a shoe added to each hose allowing the slurry to be deposited under the crop canopy onto the soil.		
NM15	Pumped tanker plus Injector (Slurry)	Pumped tanker: The slurry is pumped into and from the tanker using a slurry pump, either a centrifugal (e.g. impeller type) or positive displacement (e.g. lobe type) pump.	361.25	40%
		Injector: Slurry is injected under the soil surface. There are various types of injector but each fit into one of two categories: either open slot shallow injection, up to 50 mm deep; or deep injection over 150 mm deep.		
NM16	Band Spreader or trailing shoe	Band spreader: The boom of the spreader has a number of hoses connected to it, distributing the slurry close to the ground in strips or bands. It is fed with slurry from a single pipe, thus relying on the pressure at each of the hose outlets to provide even distribution. Advanced systems use rotary distributors to proportion the slurry evenly to each outlet.	390	40%
		Trailing shoe is a similar configuration to the		

Item Code	Investment	Description	Total Score	Grant%
		band spreader with a shoe added to each hose allowing the slurry to be deposited under the crop canopy onto the soil.		
NM17	Umbilical hose plus Band Spreader or trailing shoe	The slurry is fed by a drag hose to the distribution system fitted to the tractor; the hose is supplied with slurry usually direct from the slurry store by a centrifugal or positive displacement pump.	375	40%
NM18	Umbilical hose plus Injector (Slurry)	The slurry is fed by a drag hose to the distribution system fitted to the tractor; the hose is supplied with slurry usually direct from the slurry store by a centrifugal or positive displacement pump.	395	40%
NM19	Umbilical hose plus Irrigator	The slurry is fed by a drag hose to the distribution system fitted to the tractor; the hose is supplied with slurry usually direct from the slurry store by a centrifugal or positive displacement pump.	315	40%
NM20	Irrigator	This is a self-travelling machine with flexible or reeled-in hoses usually fed from a network of underground pipes, with a centrifugal or positive displacement pump, situated near the slurry store.	270	40%
NM21	Injector	Slurry is injected under the soil surface. There	430	40%

Item Code	Investment	Description	Total Score	Grant%
	(Slurry)	are various types of injector but each fit into one of two categories: either open slot shallow injection, up to 50 mm deep; or deep injection over 150 mm deep.		
NM22	Variable rate controller for sprayers and fertiliser spreaders	An electronic device to connect to an existing sprayer or fertiliser spreader for the purposes of variable rate application. The regulation system will work from either a pressure or a flow sensor and provide information on forward speed, application rate, total and partial area, total and partial volume applied, boom and section status and pressure, flow rate and tank level.	440	40%
NM23	Farmyard manure rotaspreader, rear discharge spreader or dual-purpose spreader.	Rotaspreader: Side discharge spreader which features a cylindrical body and a pto-driven shaft fitted with flails running along the centre of the cylinder. As the rotor spins, the flails throw the solid manure out to the side. Rear discharge spreader: Trailer body fitted with a moving floor or other mechanism which delivers solid manure to the rear of the spreader. The spreading mechanism can have either vertical or horizontal beaters, plus, in some cases, spinning discs.	307.5	40%
		Dual purpose spreader: Side discharge spreader with an open top V-shaped body capable of handling both slurry and solid manure. A fast spinning impeller or rotor, usually at the front of the spreader, throws the material from the side of the machine. The rotor is fed		

Item Code	Investment	Description	Total Score	Grant%
		with material by an auger or other mechanism fitted in the base of the spreader and a sliding gate controls the flow rate of the material onto the rotor.		
	Chemical/ Pesticide/ Fuel oil storage			
NM24	Fuel tanks and bunds	Storage tank and associated pipe-work. The installed system must comply with the requirements of the Control of Pollution (Oil Storage) (Wales) Regulations 2016 The storage tank must be fit for purpose and provided with secondary containment (usually a bund) which can contain no less than 110% of the contents of the tank.	80	40%
		The Regulations also contain specifications regarding fill points, dispensing equipment and overfill pipework which must be complied with. The materials for the tank and bund must be impermeable to the oil stored in them.		
NM25	Chemical Storage	Secure (lockable) bunded building or storage unit with suitable drainage to collect spillage. Frost protection. Possibly linked with filling/wash-down pad.	80	40%
		The size of the store must be appropriate to the requirements of the farm.		

Item Code	Investment	Description	Total Score	Grant%
	Other General			
NM28	Livestock yard renewal and underground drainage pipework	Livestock yard renewal and underground drainage pipework for existing livestock feeding or livestock gathering areas. (New livestock yards are not eligible). Only areas with a previously impermeable surface that required renewal are eligible. Area would have been a concrete floor which requires renewal. Slurry from the yard must be diverted to a slurry store or reception pit. Photographs to be provided as part of the application to evidence current condition of area to be supported.	240	40%
NM29	Rainwater goods	Internal or external disposal systems for taking rainwater from roofs etc. to the first underground drain connection or gully, includes gutters, downpipes etc. Includes storage tanks.	300	40%
NM30	First-flush rainwater diverters/ downpipe filters	First-flush rainwater diverters/downpipe filters.	300	40%

Item Code	Investment	Description	Total Score	Grant%
NM31	GPS for precision farming	A standalone GPS unit with automatic field boundary measurement and field recognition. It should have a minimum capability of straight and curved guidance modes with the ability to print maps.	445	40%
NM32	GPS and flow systems for slurry application	Slurry flow meter, cab display/controller and GPS system.	445	40%
NM34	Field nurse tank	Used to transport various agricultural chemicals and liquids to the point of application.	380	40%
NM35	Robotic silage pusher	Robotic system with intelligent software and programmable for the intended feed passage. The equipment should have the capability to detect the distance from the feed barrier along with the amount of feed in the passage.	170	40%
NM36	Slurry scraping systems	Slurry scraping system able to run automatically. Can be electric slurry scraping system to replace a tractor using hydraulic drive or rope/chain winch scraping system, or a robotic slurry pusher/collector. Slurry must be diverted to a collection channel or store.	215	40%
NM37	Slurry separator	Slurry pump and separator unit to separate liquid from the fibre fraction in animal slurries.	280	50%

Item Code	Investment	Description	Total Score	Grant%
NM38	Pumps (Slurry)	High pressure slurry pumps for use with umbilical hose. Centrifugal or Positive displacement.	260	40%
NM39	Sprayer filling/wash- down pad	Bunded and/or covered concrete pad to contain spillage/wash-down water from crop sprayer.	130	40%
NM40	Air Scrubbers	Multi-pollutant scrubbers for removal of ammonia, odour, and particulate matter from livestock housing.	330	40%
NM41	Hand held gas detector	Portable gas monitors which can aid farmers in staying safe while working around slurry. Gas monitors which monitor up to 4 gases - Oxygen, Carbon Monoxide, Methane and Hydrogen Sulphide.	75	40%
NM42	Water harvesting and filtering equipment. (Above ground).	Rain water harvesting and filtering systems, comprising: Above ground tank. Filtration system and associated taps and fittings. Minimum tank size of 10,000 litres. Entry filtration system. (where more than one tank is installed and linked, only one entry	150	40%

Item Code	Investment	Description	Total Score	Grant%
		filtration system is required).		
		Overflow diverted to a clean water drain.		
		Water used for cleaning, drinking or washing, installed tank connected to a suitable water usage system.		
		Water harvested from agricultural buildings and used for farm purposes.		
NM43	Water harvesting	Rain water harvesting system, comprising:	160	40%
	and filtering equipment. (Below ground).	Below ground tank.		
		A minimum tank size 20,000 litres.		
		Filtration system and associated connectors and fittings.		
		Water pump.		
		UV filter.		
		Entry filtration system.		
		Overflow diverted to a clean water drain.		
		Water used for cleaning, drinking or washing, installed tank connected to a suitable water usage system.		
		Water harvested from agricultural buildings and		

Item Code	Investment	Description	Total Score	Grant%
		used for farm purposes.		

This document may not be fully accessible.

For more information refer to our accessibility statement.