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► **M3** COUNCIL REGULATION (EC) No 1217/2009

of 30 November 2009

setting up a network for the collection of accountancy data on the incomes and business operation of agricultural holdings in the European Union ◀

(codified version)

(OJ L 328, 15.12.2009, p. 27)

Amended by:

		Official Journal		
		No	page	date
► <u>M1</u>	Commission Implementing Regulation (EU) No 737/2011 of 26 July 2011	L 195	42	27.7.2011
► <u>M2</u>	Council Regulation (EU) No 517/2013 of 13 May 2013	L 158	1	10.6.2013
► <u>M3</u>	Regulation (EU) No 1318/2013 of the European Parliament and of the Council of 22 October 2013	L 340	1	17.12.2013
► <u>M4</u>	Commission Delegated Regulation (EU) 2017/2278 of 4 September 2017	L 328	1	12.12.2017

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CHAPTER I

▼ M3

CREATION OF A UNION FARM ACCOUNTANCY DATA NETWORK

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Article 1

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1. To meet the needs of the common agricultural policy, a Union farm accountancy data network ('FADN' or 'data network') is set up for the collection of farm accountancy data.

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2. The purpose of the data network shall be to collect the accountancy data needed for, in particular:

- (a) an annual determination of incomes on agricultural holdings coming within the field of the survey defined in Article 5; and
- (b) a business analysis of agricultural holdings.

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3. The data obtained pursuant to this Regulation shall, in particular, serve as the basis for the drawing up of reports by the Commission on the situation of agriculture and of agricultural markets, as well as on farm incomes in the Union. Those reports shall be made publicly available on a dedicated website.

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Article 2

For the purposes of this Regulation, the following definitions shall apply:

(a) ► M3 'farmer' ◀ means the natural person responsible for the day-to-day management of an agricultural holding;

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(-b) 'holding' means a farm business, in accordance with its general use in the context of Union agricultural surveys and censuses;

(b) 'category of holding' means a group of agricultural holdings that belong to the same categories, as regards the type of farming and economic size as defined in the Union typology for agricultural holdings;

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(c) 'returning holding' means any agricultural holding making returns for the purposes of the data network;

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- (d) ‘Farm Accountancy Data Network division’ or ‘FADN division’ means the territory of a Member State, or any part thereof, delimited with a view to the selection of returning holdings, (a list of such divisions is set out in Annex I);

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- (e) ‘accountancy data’ means any technical, financial or economic data relating to an agricultural holding derived from accounts consisting of entries made systematically and regularly throughout the accounting year;

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- (f) ‘standard output’ means standard value of gross production.

Article 3

In order to ensure that the list of FADN divisions can be updated following a request by a Member State, the Commission shall be empowered to adopt delegated acts, in accordance with Article 19a, amending Annex I with respect to the list of FADN divisions per Member State.

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CHAPTER II

▼ M3**DATA FOR THE DETERMINATION OF INCOMES AND THE BUSINESS ANALYSIS OF AGRICULTURAL HOLDINGS***Article 4*

This Chapter shall apply to the collection of accountancy data for the purposes of making an annual determination of incomes and a business analysis of agricultural holdings.

Those data shall be collected by means of regular and special surveys.

▼ B*Article 5***▼ M3**

1. The field of the survey referred to in Article 1(2) shall cover agricultural holdings having an economic size equal to, or greater than, a threshold expressed in euro corresponding to one of the lower limits of the economic size classes of the Union typology for agricultural holdings defined in Article 5b.

The Commission shall adopt delegated acts, in accordance with Article 19a, laying down the rules for fixing the threshold referred to in the first subparagraph of this paragraph.

The Commission shall adopt, on the basis of data received from Member States, implementing acts fixing the threshold referred to in the first subparagraph. Those implementing acts shall be adopted in accordance with the examination procedure referred to in Article 19b(2).

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2. To qualify as a returning holding, an agricultural holding shall:

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- (a) have an economic size equal to, or greater than, a threshold to be determined in accordance with paragraph 1;
- (b) be farmed by a farmer holding accounts or willing and able to keep farm accounts and willing to allow the accountancy data from his holding to be made available to the Commission;

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- (c) be representative, together with the other holdings and at the level of each FADN division, of the field of survey.

Article 5a

1. Each Member State shall draw up a plan for the selection of returning holdings that ensures a representative accounting sample of the field of survey.

The Commission shall adopt delegated acts, in accordance with Article 19a, laying down the rules by which Member States are to draw up such plans. Such rules shall ensure that plans for the selection of returning holdings:

- are drawn up on the basis of the most recent statistical data,
- are presented in accordance with the Union typology for agricultural holdings, and
- specify, in particular, the distribution of returning holdings per category of holding and the detailed rules for their selection.

2. In accordance with the rules adopted in accordance with paragraph 1, and on the basis of the data received from Member States, the Commission shall adopt implementing acts fixing the number of returning holdings per Member State and per FADN division. Those implementing acts shall be adopted in accordance with the examination procedure referred to in Article 19b(2).

3. The number of returning holdings to be selected per FADN division may differ from the number laid down in the implementing acts to be adopted pursuant to paragraph 2 by a maximum of 20 % in either direction, provided that the total number of the returning holdings of the Member State concerned is respected.

4. The Commission shall adopt implementing acts establishing and updating models and methods relating to the form and content of the data to be notified to the Commission by Member States. Those implementing acts shall be adopted in accordance with the examination procedure referred to in Article 19b(2).

Article 5b

1. Agricultural holdings shall be classified in a uniform manner according to the Union typology for agricultural holdings ('the typology'), depending on their type of farming, their economic size and the importance of other gainful activities directly related to them.

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The typology shall be used in particular for the presentation, by type of farming and by economic size class, of data collected through the Union farm structure surveys and the FADN.

2. The type of farming of a holding shall be determined by the relative contribution of the standard output of the different characteristics of that holding to the total standard output of the holding.

The Commission shall be empowered to adopt delegated acts, in accordance with Article 19a, fixing the reference period for the standard output.

3. Holdings shall be classified by a limited number of types of farming. General types of farming shall be specified. Depending on the amount of detail required, the general types of farming shall be divided into principal types of farming.

The Commission shall be empowered to adopt delegated acts, in accordance with Article 19a, concerning the determination of the general and principal types of farming.

The correspondence between general and principal types of farming and particular types of farming specialisations corresponding to principal types of farming shall be specified.

4. The economic size of the holding shall be determined on the basis of the total standard output of the holding.

5. The importance of the gainful activities directly related to the holding other than the agricultural activities of the holding shall be determined on the basis of the contribution of those gainful activities to the output of the holding.

6. The standard outputs and the data for their determination shall be transmitted to the Commission (Eurostat) by the liaison agency designated by each Member State in accordance with Article 7 or by the body to which that function has been delegated.

7. The Commission shall adopt implementing acts laying down:

- methods for the calculation of particular types of farming specialisations referred to in paragraph 3 and for assigning the holding to a principal type of farming,
- the method for the calculation of the economic size of the holding,
- economic size classes for the holdings, referred to in paragraph 1,
- methods for the calculation of the output of the holding, and for estimating the contribution of other gainful activities to that output, for the purposes of paragraph 5,

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— the method for the calculation to determine the standard outputs of each characteristic referred in paragraph 2, the procedures for collecting the corresponding data and the means of, and deadlines for, the transmission of the standard outputs to the Commission, in accordance with paragraph 6.

Those implementing acts shall be adopted in accordance with the examination procedure referred to in Article 19b(2).

▼ B*Article 6*

1. Each Member State shall set up a national committee for the data network (hereinafter referred to as ‘the National Committee’).
► M2 Croatia shall set up a National Committee by the end of the sixth month following the date of accession at the latest. ◀

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2. The National Committee shall be responsible for the selection of returning holdings. To this end, its duties shall, in particular, include approval of the plan for the selection of returning holdings.

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3. The chairman of the National Committee shall be appointed by the Member State from among the members of this Committee.

The National Committee shall take its decisions unanimously. In the event of unanimity not being achieved, decisions shall be taken by an authority appointed by the Member State.

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4. Member States which have several FADN divisions, may, for each of the FADN divisions under their jurisdiction, set up a regional committee of the data network (hereinafter referred to as ‘the Regional Committee’).

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The Regional Committee shall, in particular, have the duty of cooperating with the liaison agency referred to in Article 7 in selecting the returning holdings.

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5. The Commission shall adopt implementing acts laying down detailed rules for the application of this Article. Those implementing acts shall be adopted in accordance with the examination procedure referred to in Article 19b(2).

Article 7

1. Each Member State shall appoint a liaison agency whose tasks shall be:

- (a) to inform the National Committee, the Regional Committees and the accountancy offices of the applicable regulatory framework and to ensure proper implementation thereof;
- (b) to draw up the plan for the selection of returning holdings, to submit it to the National Committee for its approval and, thereafter, to forward it to the Commission;

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- (c) to compile:
- (i) the list of returning holdings;
 - (ii) where applicable, the list of the accountancy offices willing and able to complete farm returns;
- (d) assemble the farm returns sent to it by the accountancy offices;
- (e) to verify that the farm returns have been duly completed;
- (f) to forward the duly completed farm returns to the Commission in the required format and within the set deadline;
- (g) to transmit the requests for information provided for in Article 17 to the National Committee, to the Regional Committees and to the accountancy offices and to forward the relevant answers to the Commission.

2. The Commission shall adopt implementing acts laying down detailed rules for the application of this Article. Those implementing acts shall be adopted in accordance with the examination procedure referred to in Article 19b(2).

▼ B*Article 8*

1. Each returning holding shall be the subject of an individual and anonymous farm return.

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2. The accountancy data provided by each duly completed farm return shall be such that it is possible:

- to characterise the returning holding by reference to the main elements of its factors of production,
- to assess the income of the holding in its various forms,
- to test, by means of spot-checks, the veracity of the information given.

3. The data on the farm return shall relate to a single agricultural holding and to a single accounting year of 12 consecutive months, and shall concern exclusively that agricultural holding. Those data shall refer to agricultural activities of the holding itself and other gainful activities directly related to the holding. No data related to any non-farming activities of the farmer or of his family, or to any pension, inheritance, private bank accounts, property other than the agricultural holding, personal taxation or private insurance, shall be taken into account in preparing the farm returns.

The Commission shall be empowered to adopt delegated acts, in accordance with Article 19a, concerning the determination of the main groups of accountancy data to be collected and the general rules for data collection.

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In order to ensure that the accountancy data collected by means of the farm returns are comparable, irrespective of the returning holdings surveyed, the Commission shall adopt implementing acts laying down the form and layout of the farm return and the methods and deadlines for data transmission to the Commission.

Those implementing acts shall be adopted in accordance with the examination procedure referred to in Article 19b(2).

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CHAPTER IV

GENERAL PROVISIONS

Article 16

1. It shall be prohibited to use for taxation purposes any individual accountancy data or other individual details obtained in implementation of this Regulation, or to divulge or use such data for purposes other than those provided for in Article 1.
2. It shall be prohibited for any person participating or having participated in the data network to divulge any individual accountancy data or any other individual details of which knowledge was acquired in the exercise of his duties or otherwise incidentally to such exercise.
3. Member States shall take all appropriate measures to penalise infringements of the provisions of paragraph 2.

Article 17

1. The National Committee, the Regional Committees, the liaison agency and the accountancy offices shall be bound, within their respective areas of responsibility, to furnish the Commission with any information which the latter may request of them regarding the discharge of their duties under this Regulation.

Such requests for information made to the National Committee, the Regional Committees or to the accountancy offices and the relevant answers shall be forwarded in writing through the liaison agency.

2. If the information supplied is inadequate or if such information fails to arrive in good time, the Commission may, with the collaboration of the liaison agency, send experts to work on the spot.

▼ M3**▼ B***Article 19*

1. Appropriations to be included in the general budget of the European Union, in the Commission section, shall cover:

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- (a) a standard fee payable to the Member States for the delivery of duly completed farm returns delivered within the set deadline up to the maximum number of returning holdings as fixed in accordance with Article 5a(2). Where the total number of duly completed and

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delivered farm returns in respect of a FADN division or a Member State is less than 80 % of the number of returning holdings laid down for that FADN division or for the Member State concerned, a fee equal to 80 % of the standard fee shall be applied for each farm return from that FADN division or from the Member State concerned;

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- (b) all the costs of the computerised systems operated by the Commission for the reception, verification, processing and analysis of accountancy data supplied by the Member States.

The costs referred to in point (b) include, where appropriate, the costs of disseminating the results of those operations and the costs of studies into, and development of, other aspects of the data network.

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2. Costs in respect of the setting up and operation of the National Committee, Regional Committees and liaison agencies shall not be included in the general budget of the Union.

3. The Commission shall adopt implementing acts establishing the detailed procedures in relation to the standard fee referred to in point (a) of paragraph 1. Those implementing acts shall be adopted in accordance with the examination procedure referred to in Article 19b(2).

Article 19a

1. The power to adopt the delegated acts is conferred on the Commission subject to the conditions laid down in this Article.

2. The power to adopt delegated acts referred to in Article 3, Articles 5(1) and 5a(1), Article 5b(2) and (3) and Article 8(3) shall be conferred on the Commission for a period of five years from 20 December 2013. The Commission shall draw up a report in respect of the delegation of power not later than nine months before the end of the five-year period. The delegation of power shall be tacitly extended for periods of an identical duration, unless the European Parliament or the Council opposes such extension not later than three months before the end of each period.

3. The delegation of power referred to in Article 3, Articles 5(1) and 5a(1), Article 5b(2) and (3) and Article 8(3) may be revoked at any time by the European Parliament or by the Council. A decision to revoke shall put an end to the delegation of the power specified in that decision. It shall take effect the day following the publication of the decision in the *Official Journal of the European Union* or at a later date specified therein. It shall not affect the validity of any delegated acts already in force.

4. As soon as it adopts a delegated act, the Commission shall notify it simultaneously to the European Parliament and to the Council.

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5. A delegated act adopted pursuant to Article 3, Articles 5(1) and 5a(1), Article 5b(2) and (3) and Article 8(3) shall enter into force only if no objection has been expressed either by the European Parliament or the Council within a period of two months of notification of that act to the European Parliament and the Council or if, before the expiry of that period, the European Parliament and the Council have both informed the Commission that they will not object. That period shall be extended by two months at the initiative of the European Parliament or of the Council.

Article 19b

1. The Commission shall be assisted by a Committee called ‘Committee for the Farm Accountancy Data Network’. That Committee shall be a committee within the meaning of Regulation (EU) No 182/2011 of the European Parliament and of the Council of 16 February 2011 laying down the rules and general principles concerning mechanisms for control by Member States of the Commission’s exercise of implementing powers⁽¹⁾.

2. Where reference is made to this paragraph, Article 5 of Regulation (EU) No 182/2011 shall apply.

▼B*Article 20*

Regulation No 79/65/EEC is repealed.

References to the repealed Regulation shall be construed as references to this Regulation and shall be read in accordance with the correlation table in Annex III.

Article 21

This Regulation shall enter into force on the twentieth day following its publication in the *Official Journal of the European Union*.

This Regulation shall be binding in its entirety and directly applicable in all Member States.

⁽¹⁾ OJ L 55, 28.2.2011, p. 13.

▼ B*ANNEX I***▼ M3****List of FADN divisions referred to in Article 2(d)****▼ B***Belgium*

1. Vlaanderen
2. Bruxelles — Brussel
3. Wallonie

Bulgaria

1. Северозападен (Severozapaden)
2. Северен централен (Severen tsentralen)
3. Североизточен (Severoiztochen)
4. Югозападен (Yugozapaden)
5. Южен централен (Yuzhen tsentralen)
6. Югоизточен (Yugoiztochen)

However, Bulgaria may constitute a single division until 31 December 2009

Czech Republic

Constitutes a single division

Denmark

Constitutes a single division

▼ M4*Germany*

1. Schleswig-Holstein/Hamburg
2. Niedersachsen
3. Bremen
4. Nordrhein-Westfalen
5. Hessen
6. Rheinland-Pfalz
7. Baden-Württemberg
8. Bayern
9. Saarland
10. Berlin
11. Brandenburg
12. Mecklenburg-Vorpommern
13. Sachsen
14. Sachsen-Anhalt
15. Thüringen

▼B*Estonia*

Constitutes a single division

Ireland

Constitutes a single division

Greece

1. Μακεδονία — Θράκη
2. Ήπειρος — Πελοπόννησος — Νήσοι Ιονίου
3. Θεσσαλία
4. Στερεά Ελλάδα — Νήσοι Αιγαίου — Κρήτη

Spain

1. Galicia
2. Asturias
3. Cantabria
4. País Vasco
5. Navarra
6. La Rioja
7. Aragón
8. Cataluña
9. Baleares
10. Castilla-León
11. Madrid
12. Castilla-La Mancha
13. Comunidad Valenciana
14. Murcia
15. Extremadura
16. Andalucía
17. Canarias

France

1. Île de France
2. Champagne-Ardenne
3. Picardie
4. Haute-Normandie
5. Centre
6. Basse-Normandie
7. Bourgogne
8. Nord-Pas de Calais
9. Lorraine
10. Alsace

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11. Franche-Comté
12. Pays de la Loire
13. Bretagne
14. Poitou-Charentes
15. Aquitaine
16. Midi-Pyrénées
17. Limousin
18. Rhône-Alpes
19. Auvergne
20. Languedoc-Roussillon
21. Provence-Alpes-Côte d'Azur
22. Corse

▼ M1

23. Guadeloupe
24. Martinique
25. La Réunion

▼ M2*Croatia*

1. Kontinentalna Hrvatska
2. Jadranska Hrvatska

However, Croatia may constitute a single division for the three years following accession.

▼ B*Italy*

1. Piemonte
2. Valle d'Aosta
3. Lombardia
4. Alto Adige
5. Trentino
6. Veneto
7. Friuli — Venezia Giulia
8. Liguria
9. Emilia — Romagna
10. Toscana
11. Umbria
12. Marche
13. Lazio
14. Abruzzi
15. Molise
16. Campania
17. Puglia
18. Basilicata
19. Calabria
20. Sicilia
21. Sardegna

▼ B*Cyprus*

Constitutes a single division

Latvia

Constitutes a single division

Lithuania

Constitutes a single division

Luxembourg

Constitutes a single division

▼ M1*Hungary*

1. Észak-Magyarország
2. Dunántúl
3. Alföld

▼ B*Malta*

Constitutes a single division

Netherlands

Constitutes a single division

Austria

Constitutes a single division

Poland

1. Pomorze and Mazury
2. Wielkopolska and Śląsk
3. Mazowsze and Podlasie
4. Małopolska and Pogórze

Portugal

1. Norte e Centro
2. Ribatejo-Oeste
3. Alentejo e Algarve
4. Açores e Madeira

Romania

1. Nord-Est
2. Sud-Est
3. Sud-Muntenia
4. Sud-Vest-Oltenia
5. Vest
6. Nord-Vest
7. Centru
8. București-Ilfov

▼ B

Slovenia

Constitutes a single division

Slovakia

Constitutes a single division

Finland

1. Etelä-Suomi
2. Sisä-Suomi
3. Pohjanmaa
4. Pohjois-Suomi

Sweden

1. Plains of Southern and Central Sweden
2. Forest and mixed agricultural and forest areas of Southern and Central Sweden
3. Areas of Northern Sweden

United Kingdom

1. England — north region
2. England — east region
3. England — west region
4. Wales
5. Scotland
6. Northern Ireland



ANNEX III

CORRELATION TABLE

Regulation No 79/65/EEC	This Regulation
Articles 1 and 2	Articles 1 and 2
Article 2a	Article 3
Article 3	Article 4
Article 4	Article 5
Article 5	Article 6
Article 6(1)(a)	Article 7(1)(a)
Article 6(1)(b), first indent	Article 7(1)(b)(i)
Article 6(1)(b), second indent	Article 7(1)(b)(ii)
Article 6(1)(c), first indent	Article 7(1)(c)(i)
Article 6(1)(c), second indent	Article 7(1)(c)(ii)
Article 6(1)(e), (f) and (g)	Article 7(1)(e), (f) and (g)
Article 6(2)	Article 7(2)
Article 7	Article 8
Article 8	Article 9
Article 9	Article 10
Article 10	Article 11
Article 11	Article 12
Article 12	Article 13
Article 13	Article 14
Article 14	Article 15
Article 15	Article 16
Article 16	Article 17
Article 17	—
Article 18	—
Article 19	Article 18(1), (2) and (3)
Article 20(1) and (2)	Article 18(4) and (5)
Article 21, first and second paragraphs	Article 18(6)
Article 21, third paragraph	—
Article 22	Article 19
Article 23	—
—	Article 20
—	Article 21
Annex	Annex I
—	Annex II
—	Annex III