

Regulation (EU) No 1303/2013 of the European Parliament and of the Council of 17 December 2013 laying down common provisions on the European Regional Development Fund, the European Social Fund, the Cohesion Fund, the European Agricultural Fund for Rural Development and the European Maritime and Fisheries Fund and laying down general provisions on the European Regional Development Fund, the European Social Fund, the Cohesion Fund and the European Maritime and Fisheries Fund and repealing Council Regulation (EC) No 1083/2006

PART FOUR

GENERAL PROVISIONS APPLICABLE TO THE FUNDS AND THE EMFF

TITLE II

[^{X1}FINANCIAL MANAGEMENT, PREPARATION, EXAMINATION AND ACCEPTANCE OF ACCOUNTS AND FINANCIAL CORRECTIONS]

CHAPTER I

Financial management

Article 129

Common rules for payments

The Member State shall ensure that by the closure of the operational programme, [^{X1}the amount of public expenditure paid to beneficiaries is at least equal to the contribution from the Funds and the EMFF paid by the Commission to the Member State.]

Article 130

Common rules for calculating interim payments and payment of the final balance

1 The Commission shall reimburse as interim payments 90 % of the amount resulting from applying the co-financing rate for each priority, laid down in the decision adopting the operational programme, to the eligible expenditure for the priority included in the payment application. The Commission shall determine the remaining amounts to be reimbursed as interim payments or to be recovered in accordance with Article 139.

[^{X12} The contribution from the Funds or the EMFF to a priority through the interim payments and payment of the final balance shall not be higher than:

- a the eligible public expenditure indicated in the payment applications for the priority; or
- b the contribution from the Funds or the EMFF for the priority laid down in the decision of the Commission approving the operational programme,

whichever is the lower.]

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[^{F13} By way of derogation from paragraph 2, the contribution from the Funds or the EMFF through payments of the final balance for each priority per Fund and per category of regions in the final accounting year shall not exceed, by more than 10 %, the contribution from the Funds or the EMFF for each priority per Fund and per category of regions as laid down in the decision of the Commission approving the operational programme.

The contribution from the Funds or the EMFF through payments of the final balance in the final accounting year shall not exceed the eligible public expenditure declared or the contribution from each Fund and category of regions to each operational programme as laid down in the decision of the Commission approving the operational programme, whichever is the lower.]

Textual Amendments

- F1** Inserted by Regulation (EU) 2020/558 of the European Parliament and of the Council of 23 April 2020 amending Regulations (EU) No 1301/2013 and (EU) No 1303/2013 as regards specific measures to provide exceptional flexibility for the use of the European Structural and Investments Funds in response to the COVID-19 outbreak.

[^{F2} Article 131

Payment applications

- 1 Payment applications shall include, for each priority:
 - a the total amount of eligible expenditure incurred by beneficiaries and paid in implementing operations, as entered in the accounting system of the certifying authority;
 - b the total amount of public expenditure incurred in implementing operations, as entered in the accounting system of the certifying authority.

With regard to the amounts to be included in payment applications for the form of support referred to in point (e) of the first subparagraph of Article 67(1), the payment applications shall include the elements set out in the delegated acts adopted in accordance with Article 67(5a) and shall use the model for payment applications set out in the implementing acts adopted in accordance with paragraph 6 of this Article.

2 Eligible expenditure included in a payment application shall be supported by receipted invoices or accounting documents of equivalent probative value, except for the forms of support referred to in points (b) to (e) of the first subparagraph of Article 67(1) of this Regulation, Articles 68, 68a and 68b of this Regulation, Article 69(1) of this Regulation and Article 109 of this Regulation and in Article 14 of the ESF Regulation. For those forms of support, the amounts included in a payment application shall be the costs calculated on the applicable basis.

3 In the case of State aid, the public contribution corresponding to the expenditure included in a payment application shall have been paid to the beneficiaries by the body granting the aid or, where Member States have decided that the beneficiary is the body granting the aid pursuant to point (10)(a) of Article 2, paid by the beneficiary to the body receiving the aid.

4 By way of derogation from paragraph 1 of this Article, in the case of State aid, the payment application may include advances paid to the beneficiary by the body granting the aid or, where Member States have decided that the beneficiary is the body granting the aid pursuant to point (10)(a) of Article 2, paid by the beneficiary to the body receiving the aid, under the following cumulative conditions:

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- a those advances are subject to a guarantee provided by a bank or other financial institution established in the Member State or are covered by a facility provided as a guarantee by a public entity or by the Member State;
- b those advances do not exceed 40 % of the total amount of the aid to be granted to a beneficiary for a given operation or, where Member States have decided that the beneficiary is the body granting the aid pursuant to point (10)(a) of Article 2, of the total amount of the aid to be granted to the body receiving the aid as part of a given operation;
- c those advances are covered by expenditure paid by the beneficiary or, where Member States have decided that the beneficiary is the body granting the aid pursuant to point (10)(a) of Article 2, expenditure paid by the body receiving the aid in implementing the operation, and supported by receipted invoices or accounting documents of equivalent probative value within three years of the year of the payment of the advance or on 31 December 2023, whichever is earlier.

Where the conditions set out in point (c) of the first subparagraph are not met, the next payment application shall be corrected accordingly.

5 Each payment application which includes advances of the type referred to in paragraph 4 of this Article shall separately disclose:

- a the total amount paid from the operational programme as advances;
- b the amount which, within three years of the payment of the advance in accordance with point (c) of the first subparagraph of paragraph 4, has been covered by expenditure paid by the beneficiary or, where Member States have decided that the beneficiary is the body granting the aid pursuant to point (10)(a) of Article 2, by the body receiving the aid; and
- c the amount which has not been covered by expenditure paid by the beneficiary or, where Member States have decided that the beneficiary is the body granting the aid pursuant to point (10)(a) of Article 2, by the body receiving the aid, and for which the three year period has not yet elapsed.

6 The Commission shall, in order to ensure uniform conditions for the implementation of this Article, adopt implementing acts laying down the model for payment applications. Those implementing acts shall be adopted in accordance with the examination procedure referred to in Article 150(3).]

Textual Amendments

- F2** Substituted by [Regulation \(EU, Euratom\) 2018/1046 of the European Parliament and of the Council of 18 July 2018 on the financial rules applicable to the general budget of the Union, amending Regulations \(EU\) No 1296/2013, \(EU\) No 1301/2013, \(EU\) No 1303/2013, \(EU\) No 1304/2013, \(EU\) No 1309/2013, \(EU\) No 1316/2013, \(EU\) No 223/2014, \(EU\) No 283/2014, and Decision No 541/2014/EU and repealing Regulation \(EU, Euratom\) No 966/2012.](#)

Article 132

Payment to beneficiaries

1 Subject to the availability of funding from initial and annual pre-financing and interim payments, the managing authority shall ensure that a beneficiary receives the total amount of eligible public expenditure due in full and no later than 90 days from the date of submission of the payment claim by the beneficiary.

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No amount shall be deducted or withheld and no specific charge or other charge with equivalent effect shall be levied that would reduce amounts due to beneficiaries.

2 The payment deadline referred to in paragraph 1 may be interrupted by the managing authority in either of the following duly justified cases:

- a the amount of the payment claim is not due or the appropriate supporting documents, including the documents necessary for management verifications under point (a) of the first subparagraph of Article 125(4), have not been provided;
- b an investigation has been initiated in relation to a possible irregularity affecting the expenditure concerned.

The beneficiary concerned shall be informed in writing of the interruption and the reasons for it.

Article 133

Use of the euro

1 Member States which have not adopted the euro as their currency on the date of an application for payment shall convert the amounts of expenditure incurred in national currency into euro. Those amounts shall be converted into euro using the monthly accounting exchange rate of the Commission in the month during which the expenditure was registered in the accounts of the certifying authority of the operational programme concerned. The exchange rate shall be published electronically by the Commission each month.

2 By way of derogation from paragraph 1, the ETC Regulation may establish specific rules on the timing for conversion into euro.

3 When the euro becomes the currency of a Member State, the conversion procedure set out in paragraph 1 shall continue to apply to all expenditure recorded in the accounts by the certifying authority before the date of entry into force of the fixed conversion rate between the national currency and the euro.

Article 134

Payment of pre-financing

1 The initial pre-financing amount shall be paid in instalments as follows:

- a in 2014: 1 % of the amount of support from the Funds and the EMFF for the entire programming period to the operational programme or 1,5 % of the amount of support from the Funds and the EMFF for the entire programming period to the operational programme when a Member State has been receiving financial assistance since 2010, in accordance with Articles 122 and 143 TFEU, or from the European Financial Stability Facility (EFSF), or is receiving financial assistance on 31 December 2013 in accordance with Articles 136 and 143 TFEU;
- b in 2015: 1 % of the amount of support from the Funds and the EMFF for the entire programming period to the operational programme or 1,5 % of the amount of support from the Funds and the EMFF for the entire programming period to the operational programme when a Member State has been receiving financial assistance since 2010, in accordance with Articles 122 and 143 TFEU, or from the EFSF, or is receiving financial assistance on 31 December 2014 in accordance with Articles 136 and 143 TFEU;

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- c in 2016: 1 % of the amount of support from the Funds and the EMFF for the entire programming period to the operational programme.

If an operational programme is adopted in 2015 or later, the earlier instalments shall be paid in the year of adoption.

[^{F3}1a In addition to the instalments provided for in points (b) and (c) of paragraph 1, an additional initial pre-financing amount of 3,5 % of the amount of support from the Funds and the EMFF for the entire programming period shall be paid to operational programmes in Greece each year in 2015 and 2016.

The additional initial pre-financing shall not apply to programmes under the European territorial cooperation goal nor to the specific allocation for the Youth Employment Initiative.

If, by 31 December 2016, the total amount of the additional initial pre-financing paid on the basis of this paragraph in 2015 and 2016 to an operational programme by Fund, where applicable, is not covered by payment applications submitted by the certifying authority for that programme, Greece shall repay to the Commission the total amount of the additional initial pre-financing for that Fund paid to that programme. Those repayments shall not constitute a financial correction and shall not reduce support from the Funds or the EMFF to the operational programmes. The amounts repaid shall constitute internal assigned revenue in accordance with point (c) of Article 21(3) of the Financial Regulation.]

2 An annual pre-financing amount shall be paid before 1 July in the years 2016 to 2023. It shall be a percentage of the amount of the support from the Funds and the EMFF for the whole programming period to the operational programme as follows:

- 2016: 2 %
- 2017: 2,625 %
- 2018: 2,75 %
- 2019: 2,875 %
- [^{F4}2020: 3 %]
- [^{F5}2021 to 2023: 2 %.]

3 When calculating the amount of initial pre-financing referred to in paragraph 1, the amount of support for the entire programming period shall exclude the amounts from the performance reserve which were initially allocated to the operational programme.

When calculating the amount of annual pre-financing referred to in paragraph 2 up to and including 2020, the amount of support for the entire programming period shall exclude the amounts from the performance reserve which were initially allocated to the operational programme.

Textual Amendments

- F3** Inserted by Regulation (EU) 2015/1839 of the European Parliament and of the Council of 14 October 2015 amending Regulation (EU) No 1303/2013 as regards specific measures for Greece.
- F4** Substituted by Regulation (EU) 2020/1542 of the European Parliament and of the Council of 21 October 2020 amending Regulation (EU) No 1303/2013 as regards the adjustment of annual pre-financing for the years 2021 to 2023.

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F5 Inserted by [Regulation \(EU\) 2020/1542 of the European Parliament and of the Council of 21 October 2020 amending Regulation \(EU\) No 1303/2013 as regards the adjustment of annual pre-financing for the years 2021 to 2023.](#)

Article 135

Deadlines for presentation of interim payment applications and for their payment

1 The certifying authority shall submit on a regular basis an application for interim payment in accordance with Article 131(1) covering amounts entered in its accounting system in the accounting year. However, the certifying authority, where it considers it to be necessary, may include such amounts in payment applications submitted in subsequent accounting years.

2 The certifying authority shall submit the final application for an interim payment by 31 July following the end of the previous accounting year and, in any event, before the first application for interim payment for the next accounting year.

3 The first application for interim payment shall not be made before the notification to the Commission of the designation of the managing authorities and certifying authorities in accordance with Article 124.

4 Interim payments shall not be made for an operational programme unless the annual implementation report has been sent to the Commission in accordance with the Fund-specific rules.

5 Subject to available funding, the Commission shall make the interim payment no later than 60 days after the date on which a payment application is registered with the Commission.

Article 136

Decommitment

1 The Commission shall decommit any part of the amount in an operational programme that has not been used for payment of the initial and annual pre-financing and interim payments by 31 December of the third financial year following the year of budget commitment under the operational programme or for which a payment application drawn up in accordance with Article 131 has not been submitted in accordance with Article 135.

2 That part of commitments still open on 31 December 2023 shall be decommitted if any of the documents required under Article 141(1) has not been submitted to the Commission by the deadline set out in Article 141(1).

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CHAPTER II

Preparation, examination and acceptance of accounts and closure of operational programmes and suspension of payments

Section I

Preparation, examination and acceptance of accounts

Article 137

Preparation of the accounts

1 The accounts referred to in [F²point (a) of Article 63(5) and Article 63(6) of the Financial Regulation] shall be submitted to the Commission for each operational programme. The accounts shall cover the accounting year and shall include at the level of each priority and, where applicable, fund and category of regions:

- a the total amount of eligible expenditure entered into the accounting systems of the certifying authority which has been included in payment applications submitted to the Commission in accordance with Article 131 and Article 135(2) by 31 July following the end of the accounting year, the total amount of the corresponding public expenditure incurred in implementing operations, and the total amount of corresponding payments made to beneficiaries under Article 132(1);
- b the amounts withdrawn and recovered during the accounting year, the amounts to be recovered as at the end of the accounting year, the recoveries effected pursuant to Article 71, and the irrecoverable amounts;
- c the amounts of programme contributions paid to financial instruments under Article 41(1) and advances of State aid under Article 131(4);
- d for each priority, a reconciliation between the expenditure stated pursuant to point (a) and the expenditure declared in respect of the same accounting year in payment applications, accompanied by an explanation of any differences.

2 Where expenditure previously included in an application for interim payment for the accounting year is excluded by a Member State from its accounts due to an ongoing assessment of that expenditure's legality and regularity, any or all of that expenditure subsequently found to be legal and regular may be included in an application for interim payment relating to subsequent accounting years.

3 The Commission shall, in order to lay down uniform conditions for the implementation of this Article, adopt implementing acts setting out the model for the accounts referred to in this Article. Those implementing acts shall be adopted in accordance with the examination procedure referred to in Article 150(3).

Textual Amendments

- F2** Substituted by [Regulation \(EU, Euratom\) 2018/1046 of the European Parliament and of the Council of 18 July 2018 on the financial rules applicable to the general budget of the Union, amending Regulations \(EU\) No 1296/2013, \(EU\) No 1301/2013, \(EU\) No 1303/2013, \(EU\) No 1304/2013, \(EU\) No 1309/2013, \(EU\) No 1316/2013, \(EU\) No 223/2014, \(EU\) No 283/2014, and Decision No 541/2014/EU and repealing Regulation \(EU, Euratom\) No 966/2012.](#)

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Article 138

Submission of information

For each year from 2016 until and including 2025, Member States shall submit, by the deadline set out in [F²Article 63(5), and the second subparagraph of Article 63(7), of the Financial Regulation], the documents referred to in that Article namely:

- (a) the accounts, referred to in Article 137(1) of this Regulation, for the preceding accounting year;
- (b) the management declaration and the annual summary referred to in point (e) of the first subparagraph of Article 125(4) of this Regulation, for the preceding accounting year;
- (c) the audit opinion and the control report referred to in points (a) and (b) of the first subparagraph of Article 127(5) of this Regulation, for the preceding accounting year.

Textual Amendments

- F2** Substituted by [Regulation \(EU, Euratom\) 2018/1046 of the European Parliament and of the Council of 18 July 2018 on the financial rules applicable to the general budget of the Union, amending Regulations \(EU\) No 1296/2013, \(EU\) No 1301/2013, \(EU\) No 1303/2013, \(EU\) No 1304/2013, \(EU\) No 1309/2013, \(EU\) No 1316/2013, \(EU\) No 223/2014, \(EU\) No 283/2014, and Decision No 541/2014/EU and repealing Regulation \(EU, Euratom\) No 966/2012.](#)

Article 139

Examination and acceptance of accounts

1 The Commission shall carry out an examination of the documents submitted by the Member State under Article 138. Upon request by the Commission, the Member State shall provide all necessary additional information to enable the Commission to determine whether the accounts are complete, accurate and true, by the deadline set out in Article 84.

2 The Commission shall accept the accounts where it is able to conclude that the accounts are complete, accurate and true. The Commission shall reach such a conclusion where the audit authority has provided an unqualified audit opinion regarding the completeness, accuracy and veracity of the accounts unless the Commission has specific evidence that the audit opinion on the accounts is unreliable.

3 The Commission shall inform the Member State by the deadline set out in Article 84 as to whether it is able to accept the accounts.

4 If, for reasons attributable to Member State, the Commission is unable to accept the accounts by the deadline set out in Article 84, the Commission shall notify the Member States specifying the reasons in accordance with paragraph 2 of this Article and the actions which are required to be undertaken and the time period for their completion. At the end of the time period for the completion of those actions the Commission shall inform the Member State as to whether it is able to accept the accounts.

5 Issues related to legality and regularity of the underlying transactions concerning expenditure entered in the accounts shall not be taken into account for the purposes of acceptance

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of the accounts by the Commission. The procedure for examination and acceptance of the accounts shall not interrupt the treatment of applications for interim payments and shall not lead to suspension of payments, without prejudice to Articles 83 and 142.

6 On the basis of the accepted accounts, the Commission shall calculate the amount chargeable to the Funds and to the EMFF for the accounting year and the consequent adjustments in relation to the payments to the Member State. The Commission shall take into account:

- a the amounts in the accounts referred to in point (a) of Article 137(1) and to which the co-financing rate for each priority is to be applied;
- b the total amount of payments made by the Commission during that accounting year, consisting of:
 - (i) the amount of interim payments paid by the Commission in accordance with Article 130(1) and Article 24; and
 - (ii) the amount of the annual pre-financing paid under Article 134(2).

7 After the calculation carried out under paragraph 6, the Commission shall clear the respective annual pre-financing and pay any additional amount due within 30 days of the acceptance of the accounts. Where there is an amount recoverable from the Member State, it shall be subject to a recovery order issued by the Commission which shall be executed, where possible, by offsetting against amounts due to the Member State under subsequent payments to the same operational programme. [^{X1}Such recovery shall not constitute a financial correction and shall not reduce support from the Funds and the EMFF to the operational programme.] The amount recovered shall constitute assigned revenue in accordance with Article 177(3) of the Financial Regulation.

[^{F6}By way of derogation from the first subparagraph, the Commission shall not issue a recovery order for amounts recoverable from the Member State for the accounts submitted in 2020. Amounts not recovered shall be used to accelerate investments related to the COVID-19 outbreak and eligible under this Regulation and Fund-specific rules.

The amounts not recovered shall be cleared or recovered at closure.]

8 Where, after applying the procedure set out in paragraph 4, the Commission is unable to accept the accounts, the Commission shall determine, on the basis of the available information and in accordance with paragraph 6, [^{X1}the amount chargeable to the Funds and the EMFF for the accounting year, and shall inform the Member State. Where the Member State notifies the Commission of its agreement within two months of the transmission by the Commission of the information, paragraph 7 shall apply. In the absence of such agreement, the Commission shall adopt a decision, by means of implementing acts, setting out the amount chargeable to the Funds and the EMFF for the accounting year. Such decision shall not constitute a financial correction and shall not reduce support from the Funds and the EMFF to the operational programme]. On the basis of the decision, the Commission shall apply the adjustments to the payments to the Member State in accordance with paragraph 7.

9 The acceptance of the accounts by the Commission, or a decision by the Commission under paragraph 8 of this Article, shall be without prejudice to the application of corrections under Articles 144 and 145.

10 Member States may replace irregular amounts which are detected after the submission of the accounts by making the corresponding adjustments in the accounts for the accounting year in which the irregularity is detected, without prejudice to Articles 144 and 145.

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Textual Amendments

- F6** Inserted by Regulation (EU) 2020/460 of the European Parliament and of the Council of 30 March 2020 amending Regulations (EU) No 1301/2013, (EU) No 1303/2013 and (EU) No 508/2014 as regards specific measures to mobilise investments in the healthcare systems of Member States and in other sectors of their economies in response to the COVID-19 outbreak (Coronavirus Response Investment Initiative).

Article 140

Availability of documents

1 Without prejudice to the rules governing State aid, [^{X1}the managing authority shall ensure that all supporting documents regarding expenditure supported by the Funds and the EMFF on operations] for which the total eligible expenditure is less than EUR 1 000 000, are made available to the Commission and the European Court of Auditors upon request for a period of three years from 31 December following the submission of the accounts in which the expenditure of the operation is included.

In the case of operations other than those referred to in the first subparagraph, all supporting documents shall be made available for a two year period from 31 December following the submission of the accounts in which the final expenditure of the completed operation is included.

A managing authority may decide to apply to operations for which the total eligible expenditure is less than EUR 1 000 000 the rule referred to in the second subparagraph.

[^{X1}The time period referred to in the first or second subparagraph shall be interrupted either in the case of legal proceedings or by a duly justified request of the Commission.]

2 The managing authority shall inform beneficiaries of the start date of the period referred to in paragraph 1.

3 The documents shall be kept either in the form of the originals, or certified true copies of the originals, or on commonly accepted data carriers including electronic versions of original documents or documents existing in electronic version only. [^{F7}Where documents are kept on commonly accepted data carriers in accordance with the procedure laid down in paragraph 5, no originals shall be required.]

4 The documents shall be kept in a form which permits identification of data subjects for no longer than is necessary for the purposes for which the data were collected or for which they are further processed.

5 The procedure for certification of conformity of documents held on commonly accepted data carriers with the original document shall be laid down by the national authorities and shall ensure that the versions held comply with national legal requirements and can be relied on for audit purposes.

6 Where documents exist in electronic form only, the computer systems used shall meet accepted security standards that ensure that the documents held comply with national legal requirements and can be relied on for audit purposes.

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Textual Amendments

- F7** Inserted by Regulation (EU, Euratom) 2018/1046 of the European Parliament and of the Council of 18 July 2018 on the financial rules applicable to the general budget of the Union, amending Regulations (EU) No 1296/2013, (EU) No 1301/2013, (EU) No 1303/2013, (EU) No 1304/2013, (EU) No 1309/2013, (EU) No 1316/2013, (EU) No 223/2014, (EU) No 283/2014, and Decision No 541/2014/EU and repealing Regulation (EU, Euratom) No 966/2012.

Section II

Closure of operational programmes

Article 141

Submission of closure documents and payment of the final balance

1 In addition to the documents referred to in Article 138, for the final accounting year from 1 July 2023 to 30 June 2024, Member States shall submit a final implementation report for the operational programme or the last annual implementation report for the operational programme supported by the EMFF.

2 The final balance shall be paid no later than three months after the date of acceptance of accounts of the final accounting year or one month after the date of acceptance of the final implementation report, whichever date is later.

Section III

Suspension of payments

Article 142

Suspension of payments

1 All or part of the interim payments at the level of priorities or operational programmes may be suspended by the Commission if one or more of the following conditions are met:

- a there is a serious deficiency in the effective functioning of the management and control system of the operational programme, which has put at risk the Union contribution to the operational programme and for which corrective measures have not been taken;
- [^{X1}b expenditure in a payment application is linked to an irregularity having serious financial consequences which has not been corrected;]
- c the Member State has failed to take the necessary action to remedy the situation giving rise to an interruption under Article 83;
- d there is a serious deficiency in the quality and reliability of the monitoring system or of the data on common and specific indicators;
- e there is a failure to complete actions to fulfil an ex ante conditionality subject to the conditions set out in Article 19;
- f there is evidence resulting from the performance review for a priority that there has been a serious failure in achieving that priority's milestones relating to financial and

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output indicators and key implementation steps set out in the performance framework subject to the conditions set out in Article 22.

The Fund-specific rules for the EMFF may lay down specific bases for suspension of payments linked to non-compliance with rules applicable under the Common Fisheries Policy, which shall be proportionate, having regard to the nature, gravity, duration and recurrence of the non-compliance.

2 The Commission may decide, by means of implementing acts, to suspend all or part of interim payments, after having given the Member State the opportunity to present its observations.

3 The Commission shall end suspension of all or part of interim payments where the Member State has taken the necessary measures to enable the suspension to be lifted.

CHAPTER III

Financial corrections

Section I

Financial corrections by Member States

Article 143

Financial corrections by Member States

1 The Member States shall in the first instance be responsible for investigating irregularities and for making the financial corrections required and pursuing recoveries. In the case of a systemic irregularity, the Member State shall extend its investigation to cover all operations potentially affected.

2 Member States shall make the financial corrections required in connection with individual or systemic irregularities detected in operations or operational programmes. Financial corrections shall consist of cancelling all or part of the public contribution to an operation or operational programme. The Member States shall take into account the nature and gravity of the irregularities and the financial loss to the Funds or the EMFF and shall apply a proportionate correction. [^{X1}Financial corrections shall be recorded in the accounts for the accounting year in which the cancellation is decided.]

3 The contribution from the Funds or the EMFF cancelled in accordance with paragraph 2 may be reused by the Member State within the operational programme concerned, subject to paragraph 4.

4 The contribution cancelled in accordance with paragraph 2 may not be reused for any operation that was the subject of the correction or, where a financial correction is made for a systemic irregularity, for any operation affected by the systemic irregularity.

5 The Fund-specific rules for the EMFF may lay down specific bases for financial corrections by the Member States linked to non-compliance with rules applicable under the Common Fisheries Policy, which shall be proportionate, having regard to the nature, gravity, duration and recurrence of the non-compliance.

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Section II

Financial corrections by the Commission

Article 144

Criteria for financial corrections

1 The Commission shall make financial corrections, by means of implementing acts, by cancelling all or part of the Union contribution to an operational programme in accordance with Article 85, where, after carrying out the necessary examination, it concludes that:

- a there is a serious deficiency in the effective functioning of the management and control system of the operational programme which has put at risk the Union contribution already paid to the operational programme;
- b the Member State has not complied with its obligations under Article 143 prior to the opening of the correction procedure under this paragraph;
- c expenditure contained in a payment application is irregular and has not been corrected by the Member State prior to the opening of the correction procedure under this paragraph.

The Commission shall base its financial corrections on individual cases of identified irregularity and shall take account of whether an irregularity is systemic. Where it is not possible to quantify precisely the amount of irregular expenditure charged to the Funds or the EMFF, the Commission shall apply a flat rate or extrapolated financial correction.

2 The Commission shall, when deciding on a correction under paragraph 1, respect the principle of proportionality by taking account of the nature and gravity of the irregularity and the extent and financial implications of the deficiencies in management and control systems found in the operational programme.

3 Where the Commission bases its position on reports of auditors other than those of its own services, it shall draw its own conclusions regarding the financial consequences after examining the measures taken by the Member State concerned under Article 143(2), the notifications sent under Article 122(2), and any replies from the Member State.

4 In accordance with Article 22(7), where the Commission, based on the examination of the final implementation report of the operational programme for the Funds or the last annual implementation report for the EMFF, establishes a serious failure to achieve the targets set out in the performance framework, it may apply financial corrections in respect of the priorities concerned, by means of implementing acts.

[^{X15} When a Member State does not comply with its obligations under Article 95, the Commission may, in relation to the degree of non-compliance with those obligations, make a financial correction by cancelling all or part of the contribution from the Funds or the EMFF to the Member State concerned.]

6 The Commission shall be empowered to adopt delegated acts in accordance with Article 149, laying down detailed rules concerning the criteria for determining serious deficiencies in the effective functioning of management and control systems, including the main types of such deficiencies, the criteria for establishing the level of financial correction to be applied and the criteria for applying flat rates or extrapolated financial corrections.

7 The Fund-specific rules for the EMFF may lay down specific bases for financial corrections by the Commission linked to non-compliance with rules applicable under the

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Common Fisheries Policy which shall be proportionate having regard to the nature, gravity, duration and recurrence of the non-compliance.

Article 145

Procedure

1 Before taking a decision on a financial correction, the Commission shall launch the procedure by informing the Member State of the provisional conclusions of its examination and requesting the Member State to submit its comments within two months.

2 Where the Commission proposes a financial correction on the basis of extrapolation or a flat rate, the Member State shall be given the opportunity to demonstrate, through an examination of the documentation concerned, that the actual extent of irregularity is less than the Commission's assessment. In agreement with the Commission, the Member State may limit the scope of this examination to an appropriate proportion or sample of the documentation concerned. Except in duly justified cases, the time allowed for that examination shall not exceed a further period of two months after the two-month period referred to in paragraph 1.

3 The Commission shall take account of any evidence provided by the Member State within the time limits set out in paragraphs 1 and 2.

4 Where the Member State does not accept the provisional conclusions of the Commission, the Member State shall be invited to a hearing by the Commission, in order to ensure that all relevant information and observations are available as a basis for conclusions by the Commission on the application of the financial correction.

[^{X15} In the event of an agreement, and without prejudice to paragraph 7 of this Article, the Member State may reuse the Funds concerned or the EMFF in accordance with Article 143(3).]

6 In order to apply financial corrections the Commission shall take a decision, by means of implementing acts, within six months of the date of the hearing, or of the date of receipt of additional information where the Member State agrees to submit such additional information following the hearing. The Commission shall take account of all information and observations submitted during the course of the procedure. If no hearing takes place, the six month period shall begin to run two months after the date of the letter of invitation to the hearing sent by the Commission.

[^{X17} Where the Commission in carrying out its responsibilities under Article 75, or the European Court of Auditors, detects irregularities demonstrating a serious deficiency in the effective functioning of the management and control systems, the resulting financial correction shall reduce support from the Funds or the EMFF to the operational programme.]

The first subparagraph shall not apply in the case of a serious deficiency in the effective functioning of a management and control system which, prior to the date of detection by the Commission or the European Court of Auditors:

- a had been identified in the management declaration, annual control report or the audit opinion submitted to the Commission in accordance with [^{F2}Article 63(5), (6) and (7) of the Financial Regulation], or in other audit reports of the audit authority submitted to the Commission and appropriate measures taken; or
- b had been the subject of appropriate remedial measures by the Member State.

The assessment of serious deficiencies in the effective functioning of management and control systems shall be based on the applicable law when the relevant management declarations, annual control reports and audit opinions were submitted.

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When deciding on a financial correction the Commission shall:

- a respect the principle of proportionality by taking account of the nature and gravity of the serious deficiency in the effective functioning of a management and control system and its financial implications for the budget of the Union;
- b for the purpose of applying a flat rate or extrapolated correction, exclude irregular expenditure previously detected by the Member State which has been the subject of an adjustment in the accounts in accordance with Article 139(10), and expenditure subject to an ongoing assessment of its legality and regularity under Article 137(2);
- c take into account flat rate or extrapolated corrections applied to the expenditure by the Member State for other serious deficiencies detected by the Member State when determining the residual risk for the budget of the Union.

8 The Fund-specific rules for the EMFF may lay down additional rules of procedure for financial corrections referred to in Article 144(7).

Textual Amendments

F2 Substituted by Regulation (EU, Euratom) 2018/1046 of the European Parliament and of the Council of 18 July 2018 on the financial rules applicable to the general budget of the Union, amending Regulations (EU) No 1296/2013, (EU) No 1301/2013, (EU) No 1303/2013, (EU) No 1304/2013, (EU) No 1309/2013, (EU) No 1316/2013, (EU) No 223/2014, (EU) No 283/2014, and Decision No 541/2014/EU and repealing Regulation (EU, Euratom) No 966/2012.

Article 146

Obligations of Member States

A financial correction by the Commission shall not prejudice the Member State's obligation to pursue recoveries under Article 143(2) of this Regulation and to recover State aid within the meaning of Article 107(1) TFEU and under Article 14 of Council Regulation (EC) No 659/1999⁽¹⁾.

Article 147

Repayment

[^{X1}1. Any repayment due to be made to the budget of the Union shall be effected before the due date indicated in the order for recovery drawn up in accordance with [^{F2}Article 98 of the Financial Regulation]. The due date shall be the last day of the second month following the issuing of the order.]

2 Any delay in effecting repayment shall give rise to interest on account of late payment, starting on the due date and ending on the date of actual payment. The rate of such interest shall be one-and-a-half percentage points above the rate applied by the European Central Bank in its main refinancing operations on the first working day of the month in which the due date falls.

Textual Amendments

F2 Substituted by Regulation (EU, Euratom) 2018/1046 of the European Parliament and of the Council of 18 July 2018 on the financial rules applicable to the general budget of the Union, amending Regulations (EU) No 1296/2013, (EU) No 1301/2013, (EU) No 1303/2013, (EU) No 1304/2013,

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(EU) No 1309/2013, (EU) No 1316/2013, (EU) No 223/2014, (EU) No 283/2014, and Decision No 541/2014/EU and repealing Regulation (EU, Euratom) No 966/2012.

Editorial Information

- X1** Substituted by [Corrigendum to Regulation \(EU\) No 1303/2013 of the European Parliament and of the Council of 17 December 2013 laying down common provisions on the European Regional Development Fund, the European Social Fund, the Cohesion Fund, the European Agricultural Fund for Rural Development and the European Maritime and Fisheries Fund and laying down general provisions on the European Regional Development Fund, the European Social Fund, the Cohesion Fund and the European Maritime and Fisheries Fund and repealing Council Regulation \(EC\) No 1083/2006 \(Official Journal of the European Union L 347 of 20 December 2013\)](#).

Changes to legislation: There are outstanding changes not yet made to Regulation (EU) No 1303/2013 of the European Parliament and of the Council. Any changes that have already been made to the legislation appear in the content and are referenced with annotations. (See end of Document for details) [View outstanding changes](#)

- (1) Council Regulation (EC) No 659/1999 of 22 March 1999 laying down detailed rules for the application of Article 93 of the EC Treaty ([OJ L 83, 27.3.1999, p. 1](#)).

Changes to legislation:

There are outstanding changes not yet made to Regulation (EU) No 1303/2013 of the European Parliament and of the Council. Any changes that have already been made to the legislation appear in the content and are referenced with annotations.

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Changes and effects yet to be applied to :

- Regulation disapplied by [S.I. 2019/625 reg. 3Sch. 1](#) (This amendment not applied to [legislation.gov.uk](#). Regulations revoked (13.10.2020) by [S.I. 2020/1114](#), regs. 1(2), 2)
- Regulation power to modify conferred by [2023 asc 4 s. 19](#)
- Regulation power to modify conferred by [2020 c. 21 s. 16](#)
- Regulation power to modify conferred by [2020 c. 21 Sch. 5 para. 6](#)
- Regulation power to modify conferred by [2020 c. 21 Sch. 6 para. 7](#)
- Regulation power to modify conferred (temp.) by [2020 asp 17 s. 2](#)
- Regulation power to modify conferred (temp.) by [2020 asp 17 s. 3](#)
- Regulation power to modify conferred (temp.) by [2020 asp 17 s. 4](#)
- Regulation revoked in part by [S.I. 2020/1542 Sch. Pt. 2](#)
- Recital 10 Sentence 2 replacement by [EUR 2018/1046 Regulation](#)

Changes and effects yet to be applied to the whole legislation item and associated provisions

- Title 2 omitted by [S.I. 2021/400 reg. 6\(7\)](#)
- Title 3 Ch. 1 omitted by [S.I. 2021/400 reg. 6\(8\)](#)
- Title 7 Ch. 2 heading substituted by [S.I. 2021/400 reg. 6\(22\)](#)
- Title 9 Ch. 1 omitted by [S.I. 2021/400 reg. 6\(30\)](#)
- Title 9 Ch. 2 omitted by [S.I. 2021/400 reg. 6\(30\)](#)
- Pt. 2 Title 8 omitted by [S.I. 2019/785 reg. 12](#)
- Pt. 2 heading substituted by [S.I. 2019/785 reg. 5\(1\)](#)
- Pt. 2 Title 1 heading substituted by [S.I. 2019/785 reg. 5\(2\)](#)
- Pt. 2 heading words omitted in earlier amending provision [S.I. 2019/785](#), reg. 5(1) by [S.I. 2020/1542 reg. 13\(3\)\(a\)](#)
- Pt. 2 Title 1 heading words omitted in earlier amending provision [S.I. 2019/785](#), reg. 5(2) by [S.I. 2020/1542 reg. 13\(3\)\(b\)](#)
- Pt. 3 omitted by [S.I. 2019/785 reg. 14](#)
- Signature words omitted by [S.I. 2019/785 reg. 17\(2\)](#)
- Annex 1 para. 2(3) omitted by [S.I. 2019/785 reg. 18\(5\)\(e\)](#)
- Annex 1 para. 3.1(2) omitted by [S.I. 2019/785 reg. 18\(6\)\(a\)\(ii\)](#)
- Annex 1 para. 3.2(1)(b) omitted by [S.I. 2019/785 reg. 18\(6\)\(b\)\(ii\)](#)
- Annex 1 para. 3.2(1)(f) omitted by [S.I. 2019/785 reg. 18\(6\)\(b\)\(ii\)](#)
- Annex 1 para. 3.3(2) omitted by [S.I. 2019/785 reg. 18\(6\)\(c\)\(ii\)](#)
- Annex 1 para. 4.2(2) omitted by [S.I. 2019/785 reg. 18\(7\)\(c\)\(ii\)](#)
- Annex 1 para. 4.3-4.9 omitted by [S.I. 2019/785 reg. 18\(7\)\(d\)](#)
- Annex 1 para. 6.4(a) omitted by [S.I. 2019/785 reg. 18\(9\)\(d\)\(ii\)](#)
- Annex 1 para. 7.1(3)-(5) omitted by [S.I. 2019/785 reg. 18\(10\)\(a\)\(iii\)](#)
- Annex 1 para. 1 substituted by [S.I. 2019/785 reg. 18\(4\)](#)
- Annex 1 para. 2 heading substituted by [S.I. 2019/785 reg. 18\(5\)\(a\)](#)
- Annex 1 para. 3.2(1) substituted by [S.I. 2019/785 reg. 18\(6\)\(b\)\(i\)](#)
- Annex 1 para. 3.1 word omitted by [S.I. 2019/785 reg. 18\(6\)\(a\)\(i\)\(bb\)](#)
- Annex 1 para. 3.3(1) word omitted by [S.I. 2019/785 reg. 18\(6\)\(c\)\(i\)\(cc\)](#)
- Annex 1 para. 4 word omitted by [S.I. 2019/785 reg. 18\(7\)\(a\)\(iv\)](#)
- Annex 1 para. 4.1(1) word omitted by [S.I. 2019/785 reg. 18\(7\)\(b\)\(i\)\(bb\)](#)
- Annex 1 para. 4.1(2) word omitted by [S.I. 2019/785 reg. 18\(7\)\(b\)\(v\)](#)
- Annex 1 para. 5.5(2) word omitted by [S.I. 2019/785 reg. 18\(8\)\(e\)\(ii\)\(bb\)](#)
- Annex 1 para. 6.4 word omitted by [S.I. 2019/785 reg. 18\(9\)\(d\)\(i\)\(bb\)](#)

- Annex 1 para. 2 words omitted by S.I. 2019/785 reg. 18(5)(b)
- Annex 1 para. 2 words omitted by S.I. 2019/785 reg. 18(5)(c)
- Annex 1 para. 3.1 words omitted by S.I. 2019/785 reg. 18(6)(a)(i)(cc)
- Annex 1 para. 3.3(1) words omitted by S.I. 2019/785 reg. 18(6)(c)(i)(bb)
- Annex 1 para. 3.3(3) words omitted by S.I. 2019/785 reg. 18(6)(c)(iii)
- Annex 1 para. 5.1(1) words omitted by S.I. 2019/785 reg. 18(8)(a)(i)(bb)
- Annex 1 para. 5.1(1) words omitted by S.I. 2019/785 reg. 18(8)(a)(i)(cc)
- Annex 1 para. 5.2(1) words omitted by S.I. 2019/785 reg. 18(8)(b)(i)(aa)
- Annex 1 para. 5.2(1) words omitted by S.I. 2019/785 reg. 18(8)(b)(i)(bb)
- Annex 1 para. 5.2(1) words omitted by S.I. 2019/785 reg. 18(8)(b)(i)(cc)
- Annex 1 para. 5.5(2) words omitted by S.I. 2019/785 reg. 18(8)(e)(ii)(cc)
- Annex 1 para. 5.6 words omitted by S.I. 2019/785 reg. 18(8)(f)
- Annex 1 para. 6.3 words omitted by S.I. 2019/785 reg. 18(9)(c)(i)
- Annex 1 para. 6.4 words omitted by S.I. 2019/785 reg. 18(9)(d)(i)(cc)
- Annex 1 para. 6.4 words omitted by S.I. 2019/785 reg. 18(9)(d)(i)(dd)
- Annex 1 para. 6.4(d) words omitted by S.I. 2019/785 reg. 18(9)(d)(iv)(bb)
- Annex 1 para. 7(6) words omitted by S.I. 2019/785 reg. 18(10)(a)(iv)(bb)
- Annex 1 para. 7(6) words omitted by S.I. 2019/785 reg. 18(10)(a)(iv)(cc)
- Annex 1 para. 7.2-7.4 words omitted by S.I. 2019/785 reg. 18(10)(b)
- Annex 1 para. 2 heading words omitted in earlier amending provision S.I. 2019/785, reg. 18(3) by S.I. 2020/1542 reg. 13(11)(b)
- Annex 1 para. 4 heading words omitted in earlier amending provision S.I. 2019/785, reg. 18(3) by S.I. 2020/1542 reg. 13(11)(b)
- Annex 1 para. 1 words omitted in earlier amending provision S.I. 2019/785, reg. 18(4) by S.I. 2020/1542 reg. 13(11)(c)
- Annex 1 para 3s. 3.3(4) words omitted in earlier amending provision S.I. 2019/785, reg. 18(6)(c)(iv) by S.I. 2020/1542 reg. 13(11)(d)
- Annex 1 para 6s. 6.2 words omitted in earlier amending provision S.I. 2019/785, reg. 18(9)(b)(i) by S.I. 2020/1542 reg. 13(11)(e)
- Annex 1 para. 2 heading words substituted by S.I. 2019/785 reg. 18(3)
- Annex 1 para. 2 words substituted by S.I. 2019/785 reg. 18(5)(d)(i)
- Annex 1 para. 2 words substituted by S.I. 2019/785 reg. 18(5)(d)(ii)
- Annex 1 para. 3.1 words substituted by S.I. 2019/785 reg. 18(6)(a)(i)(aa)
- Annex 1 para. 3.3(1) words substituted by S.I. 2019/785 reg. 18(6)(c)(i)(aa)
- Annex 1 para. 3.3(4) words substituted by S.I. 2019/785 reg. 18(6)(c)(iv)
- Annex 1 para. 4 heading words substituted by S.I. 2019/785 reg. 18(3)
- Annex 1 para. 4 words substituted by S.I. 2019/785 reg. 18(7)(a)(i)
- Annex 1 para. 4 words substituted by S.I. 2019/785 reg. 18(7)(a)(ii)
- Annex 1 para. 4 words substituted by S.I. 2019/785 reg. 18(7)(a)(iii)
- Annex 1 para. 4.1(1) words substituted by S.I. 2019/785 reg. 18(7)(b)(i)(aa)
- Annex 1 para. 4.1(1) words substituted by S.I. 2019/785 reg. 18(7)(b)(i)(cc)
- Annex 1 para. 4.1(2) words substituted by S.I. 2019/785 reg. 18(7)(b)(iii)
- Annex 1 para. 4.1(2) words substituted by S.I. 2019/785 reg. 18(7)(b)(iv)
- Annex 1 para. 4.1(2) words substituted by S.I. 2019/785 reg. 18(7)(b)(vi)
- Annex 1 para. 4.1(2) words substituted by S.I. 2019/785 reg. 18(7)(b)(vii)
- Annex 1 para. 4.2(1) words substituted by S.I. 2019/785 reg. 18(7)(c)(i)(aa)
- Annex 1 para. 4.2(1) words substituted by S.I. 2019/785 reg. 18(7)(c)(i)(bb)
- Annex 1 para. 4.2(1) words substituted by S.I. 2019/785 reg. 18(7)(c)(i)(cc)
- Annex 1 para. 5.1(1) words substituted by S.I. 2019/785 reg. 18(8)(a)(i)(aa)
- Annex 1 para. 5.1(2) words substituted by S.I. 2019/785 reg. 18(8)(a)(ii)
- Annex 1 para. 5.2(2) words substituted by S.I. 2019/785 reg. 18(8)(b)(ii)
- Annex 1 para. 5.3(1) words substituted by S.I. 2019/785 reg. 18(8)(c)(i)(aa)
- Annex 1 para. 5.3(1) words substituted by S.I. 2019/785 reg. 18(8)(c)(i)(bb)
- Annex 1 para. 5.3(1) words substituted by S.I. 2019/785 reg. 18(8)(c)(i)(cc)
- Annex 1 para. 5.3(2) words substituted by S.I. 2019/785 reg. 18(8)(c)(ii)
- Annex 1 para. 5.3(4) words substituted by S.I. 2019/785 reg. 18(8)(c)(ii)
- Annex 1 para. 5.4(1) words substituted by S.I. 2019/785 reg. 18(8)(d)
- Annex 1 para. 5.5(1) words substituted by S.I. 2019/785 reg. 18(8)(e)(i)

- Annex 1 para. 5.5(2) words substituted by S.I. 2019/785 reg. 18(8)(e)(ii)(aa)
- Annex 1 para. 5.5(3) words substituted by S.I. 2019/785 reg. 18(8)(e)(iii)
- Annex 1 para. 6.1 words substituted by S.I. 2019/785 reg. 18(9)
- Annex 1 para. 6.2 words substituted by S.I. 2019/785 reg. 18(9)(b)(i)
- Annex 1 para. 6.2 words substituted by S.I. 2019/785 reg. 18(9)(b)(ii)
- Annex 1 para. 6.3 words substituted by S.I. 2019/785 reg. 18(9)(c)(ii)
- Annex 1 para. 6.3 words substituted by S.I. 2019/785 reg. 18(9)(c)(iii)
- Annex 1 para. 6.4 words substituted by S.I. 2019/785 reg. 18(9)(d)(i)(aa)
- Annex 1 para. 6.4(b) words substituted by S.I. 2019/785 reg. 18(9)(d)(iii)
- Annex 1 para. 6.4(d) words substituted by S.I. 2019/785 reg. 18(9)(d)(iv)(aa)
- Annex 1 para. 6.5 words substituted by S.I. 2019/785 reg. 18(9)(e)
- Annex 1 para. 7(6) words substituted by S.I. 2019/785 reg. 18(10)(a)(iv)(aa)
- Annex 1 para. 7.1(1) words substituted by S.I. 2019/785 reg. 18(10)(a)(i)
- Annex 1 para. 7.1(2) words substituted by S.I. 2019/785 reg. 18(10)(a)(ii)
- Annex 4 para. 1(d) omitted by S.I. 2021/400 reg. 6(36)(a)(i)
- Annex 4 para. 2 omitted by S.I. 2021/400 reg. 6(36)(b)
- Annex 4 para. 1 words omitted by S.I. 2019/785 reg. 20(2)(a)
- Annex 4 para. 1(e) words omitted by S.I. 2019/785 reg. 20(2)(b)
- Annex 4 para. 1(f) words omitted by S.I. 2019/785 reg. 20(2)(c)
- Annex 4 para. 1 words omitted by S.I. 2021/400 reg. 6(36)(a)(iv)
- Annex 4 para. 1(e) words omitted by S.I. 2021/400 reg. 6(36)(a)(ii)
- Annex 4 para. 1(k) words omitted by S.I. 2021/400 reg. 6(36)(a)(iii)
- Annex 4 para. 1(i)(j) words omitted in earlier amending provision S.I. 2019/785, reg. 20(2)(d) by S.I. 2020/1542 reg. 13(12)(a)
- Annex 4 para. 2(c) words omitted in earlier amending provision S.I. 2019/785, reg. 20(3) by S.I. 2020/1542 reg. 13(12)(b)
- Annex 4 para. 1(i) words substituted by S.I. 2019/785 reg. 20(2)(d)
- Annex 4 para. 1(j) words substituted by S.I. 2019/785 reg. 20(2)(d)
- Annex 4 para. 2(c) words substituted by S.I. 2019/785 reg. 20(3)
- Annex 11 Pt. 1 omitted by S.I. 2019/785 reg. 22(2)
- Annex 11 Pt. 2 word omitted by S.I. 2019/785 reg. 22(3)(d)
- Annex 11 Pt. 2 word omitted by S.I. 2019/785 reg. 22(3)(f)
- Annex 11 Pt. 2 word omitted by S.I. 2019/785 reg. 22(3)(g)
- Annex 11 Pt. 2 word omitted by S.I. 2019/785 reg. 22(3)(h)
- Annex 11 Pt. 2 words omitted by S.I. 2019/785 reg. 22(3)(b)
- Annex 11 Pt. 2 words omitted in earlier amending provision S.I. 2019/785, reg. 22(3) (a) by S.I. 2020/1542 reg. 13(13)(a)
- Annex 11 Pt. 2 words omitted in earlier amending provision S.I. 2019/785, reg. 22(3) (c) by S.I. 2020/1542 reg. 13(13)(b)
- Annex 11 Pt. 2 words substituted by S.I. 2019/785 reg. 22(3)(a)
- Annex 11 Pt. 2 words substituted by S.I. 2019/785 reg. 22(3)(c)
- Annex 11 Pt. 2 words substituted by S.I. 2019/785 reg. 22(3)(e)(i)
- Annex 11 Pt. 2 words substituted by S.I. 2019/785 reg. 22(3)(e)(ii)
- Annex 11 Pt. 2 table words omitted by S.I. 2020/1470 Sch. 1 para. 7(9)
- Art. 1(1)-(4) omitted by S.I. 2019/785 reg. 4(1)(d)(i)
- Art. 1(5) substituted by S.I. 2019/785 reg. 4(1)(d)(ii)
- Art. 1(6) substituted by S.I. 2019/785 reg. 4(1)(d)(iii) (This amendment not applied to legislation.gov.uk. Reg. 4(1)(d)(iii) omitted immediately before IP completion day by virtue of S.I. 2020/1542, reg. 13(2)(a)(iii))
- Art. 2(1) omitted by S.I. 2019/785 reg. 4(2)(a)
- Art. 2(4) omitted by S.I. 2021/400 reg. 6(3)(a)
- Art. 2(4) substituted by S.I. 2019/785 reg. 4(2)(b)
- Art. 2(4) words omitted in earlier amending provision S.I. 2019/785, reg. 4(2)(b) by S.I. 2020/1542 reg. 13(2)(b)(i)(aa)
- Art. 2(4) words omitted in earlier amending provision S.I. 2019/785, reg. 4(2)(b) by S.I. 2020/1542 reg. 13(2)(b)(i)(bb)
- Art. 2(5) omitted by S.I. 2021/400 reg. 6(3)(b)
- Art. 2(5) substituted by S.I. 2019/785 reg. 4(2)(c)

- Art. 2(6) substituted by [S.I. 2019/785 reg. 4\(2\)\(d\)](#)
- Art. 2(6) word substituted in earlier amending provision S.I. 2019/785, reg. 4(2)(d) by [S.I. 2020/1542 reg. 13\(2\)\(b\)\(ii\)](#)
- Art. 2(8) substituted by [S.I. 2019/785 reg. 4\(2\)\(e\)](#)
- Art. 2(8) words omitted in earlier amending provision S.I. 2019/785, reg. 4(2)(e) by [S.I. 2020/1542 reg. 13\(2\)\(b\)\(iii\)\(bb\)](#)
- Art. 2(8) words substituted in earlier amending provision S.I. 2019/785, reg. 4(2)(e) by [S.I. 2020/1542 reg. 13\(2\)\(b\)\(iii\)\(aa\)](#)
- Art. 2(10) words substituted by [S.I. 2019/785 reg. 4\(2\)\(f\)](#)
- Art. 2(10)(a) omitted by [S.I. 2021/400 reg. 6\(3\)\(c\)\(i\)](#)
- Art. 2(10)(a) words substituted by [S.I. 2020/477 reg. 2\(2\)](#)
- Art. 2(10)(b) words omitted by [S.I. 2021/400 reg. 6\(3\)\(c\)\(ii\)](#)
- Art. 2(13) omitted by [S.I. 2021/400 reg. 6\(3\)\(d\)](#)
- Art. 2(15) omitted by [S.I. 2021/400 reg. 6\(3\)\(e\)](#)
- Art. 2(15) substituted by [S.I. 2019/785 reg. 4\(2\)\(g\)](#)
- Art. 2(15) words omitted in earlier amending provision S.I. 2019/785, reg. 4(2)(g) by [S.I. 2020/1542 reg. 13\(2\)\(b\)\(iv\)](#)
- Art. 2(16) substituted by [S.I. 2019/785 reg. 4\(2\)\(h\)](#)
- Art. 2(19) words omitted by [S.I. 2019/785 reg. 4\(2\)\(i\)](#)
- Art. 2(20) omitted by [S.I. 2019/785 reg. 4\(2\)\(j\)](#)
- Art. 2(21) omitted by [S.I. 2021/400 reg. 6\(3\)\(f\)](#)
- Art. 2(21) words inserted by [S.I. 2019/785 reg. 4\(2\)\(k\)](#)
- Art. 2(22) omitted by [S.I. 2019/785 reg. 4\(2\)\(j\)](#)
- Art. 2(23) omitted by [S.I. 2019/785 reg. 4\(2\)\(j\)](#)
- Art. 2(26) words omitted by [S.I. 2021/400 reg. 6\(3\)\(g\)](#)
- Art. 2(27) omitted by [S.I. 2021/400 reg. 6\(3\)\(h\)](#)
- Art. 2(28) omitted by [S.I. 2021/400 reg. 6\(3\)\(h\)](#)
- Art. 2(28) words inserted by [S.I. 2019/785 reg. 4\(2\)\(l\)](#)
- Art. 2(29) omitted by [S.I. 2021/400 reg. 6\(3\)\(h\)](#)
- Art. 2(29) words omitted by [S.I. 2019/785 reg. 4\(2\)\(m\)](#)
- Art. 2(30) omitted by [S.I. 2021/400 reg. 6\(3\)\(h\)](#)
- Art. 2(30) words omitted by [S.I. 2019/785 reg. 4\(2\)\(m\)](#)
- Art. 2(31)(32) omitted by [S.I. 2019/785 reg. 4\(2\)\(n\)](#)
- Art. 2(33) omitted by [S.I. 2021/400 reg. 6\(3\)\(h\)](#)
- Art. 2(33)(34) words omitted in earlier amending provision S.I. 2019/785, reg. 4(2)(o) by [S.I. 2020/1542 reg. 13\(2\)\(b\)\(v\)](#)
- Art. 2(33) words substituted by [S.I. 2019/785 reg. 4\(2\)\(o\)](#)
- Art. 2(34) words substituted by [S.I. 2019/785 reg. 4\(2\)\(o\)](#)
- Art. 2(35) omitted by [S.I. 2019/785 reg. 4\(2\)\(p\)](#)
- Art. 2(36) substituted by [S.I. 2019/785 reg. 4\(2\)\(q\)](#)
- Art. 2(36) words omitted in earlier amending provision S.I. 2019/785, reg. 4(2)(q) by [S.I. 2020/1542 reg. 13\(2\)\(b\)\(vi\)](#)
- Art. 2(37) substituted by [S.I. 2019/785 reg. 4\(2\)\(r\)](#)
- Art. 2(37) words omitted in earlier amending provision S.I. 2019/785, reg. 4(2)(r) by [S.I. 2020/1542 reg. 13\(2\)\(b\)\(vii\)](#)
- Art. 2(38) omitted by [S.I. 2021/400 reg. 6\(3\)\(i\)](#)
- Art. 2(39) omitted by [S.I. 2021/400 reg. 6\(3\)\(i\)](#)
- Art. 2(39) words substituted by [S.I. 2019/785 reg. 4\(2\)\(s\)](#) (This amendment not applied to legislation.gov.uk. Reg. 4(2)(s) omitted immediately before IP completion day by virtue of [S.I. 2020/1542, reg. 13\(2\)\(b\)\(viii\)](#))
- Art. 2(40)-(46) inserted by [S.I. 2019/785 reg. 4\(2\)\(t\)](#)
- Art. 2(42) omitted by [S.I. 2021/400 reg. 6\(3\)\(i\)](#)
- Art. 2(43) words omitted in earlier amending provision S.I. 2019/785, reg. 4(2)(t) by [S.I. 2020/1542 reg. 13\(2\)\(b\)\(ix\)\(aa\)](#)
- Art. 2(44) words omitted in earlier amending provision S.I. 2019/785, reg. 4(2)(t) by [S.I. 2020/1542 reg. 13\(2\)\(b\)\(ix\)\(bb\)](#)
- Art. 2(46) omitted in earlier amending provision S.I. 2019/785, reg. 4(2)(t) by [S.I. 2020/1542 reg. 13\(2\)\(b\)\(ix\)\(cc\)](#)

- Art. 2(47)(48) inserted by [S.I. 2019/748 reg. 74](#)
- Art. 2(47)(a) omitted in earlier amending provision [S.I. 2019/748, reg. 74](#) by [S.I. 2020/1542 reg. 14\(a\)](#)
- Art. 2(48) omitted in earlier amending provision [S.I. 2019/748, reg. 74](#) by [S.I. 2020/1542 reg. 14\(b\)](#)
- Art. 5(1)(a) words omitted by [S.I. 2019/785 reg. 5\(4\)\(b\)](#)
- Art. 8(2) substituted by [S.I. 2019/785 reg. 5\(7\)\(b\)](#)
- Art. 8(2) substituted by [S.I. 2021/400 reg. 6\(6\)](#)
- Art. 8(2) words omitted in earlier amending provision [S.I. 2019/785, reg. 5\(7\)\(b\)](#) by [S.I. 2020/1542 reg. 13\(3\)\(e\)\(ii\)\(aa\)](#)
- Art. 8(2) words omitted in earlier amending provision [S.I. 2019/785, reg. 5\(7\)\(b\)](#) by [S.I. 2020/1542 reg. 13\(3\)\(e\)\(ii\)\(bb\)](#)
- Art. 9(1) substituted by [S.I. 2019/785 reg. 6\(1\)\(a\)](#)
- Art. 11(a) omitted by [S.I. 2019/785 reg. 6\(3\)\(a\)](#)
- Art. 11(c) words substituted by [S.I. 2019/785 reg. 6\(3\)\(c\)](#)
- Art. 11(e) words omitted by [S.I. 2019/785 reg. 6\(3\)\(d\)](#)
- Art. 11(f) words omitted by [S.I. 2019/785 reg. 6\(3\)\(e\)](#)
- Art. 33(1)(c) words substituted by [S.I. 2019/785 reg. 7\(7\)\(a\)\(i\)](#)
- Art. 33(1)(g) words substituted by [S.I. 2019/785 reg. 7\(7\)\(a\)\(ii\)](#)
- Art. 33(1)(g) words substituted in earlier affecting provision [S.I. 2019/785, reg. 7\(7\)\(a\)\(ii\)](#) by [S.I. 2020/1542 reg. 13\(5\)\(d\)](#)
- Art. 37(2)(a) words omitted by [S.I. 2021/400 reg. 6\(12\)\(c\)](#)
- Art. 37(2)(b) words omitted by [S.I. 2020/1470 Sch. 1 para. 7\(2\)\(b\)](#)
- Art. 37(2)(b) words omitted in earlier amending provision [S.I. 2019/785, reg. 8\(1\)\(c\)](#) by [S.I. 2020/1542 reg. 13\(6\)\(a\)\(ii\)](#)
- Art. 37(2)(b) words substituted by [S.I. 2019/785 reg. 8\(1\)\(c\)](#)
- Art. 37(2)(d) words substituted by [S.I. 2019/785 reg. 8\(1\)\(d\)](#)
- Art. 38(4)(a) substituted by [S.I. 2019/785 reg. 8\(2\)\(d\)\(i\)](#)
- Art. 38(4)(a) words omitted in earlier amending provision [S.I. 2019/785, reg. 8\(2\)\(d\)\(i\)](#) by [S.I. 2020/1542 reg. 13\(6\)\(b\)\(i\)](#)
- Art. 38(4)(b)(i) omitted by [S.I. 2019/785 reg. 8\(2\)\(d\)\(ii\)\(aa\)](#)
- Art. 38(4)(b)(iii) words omitted by [S.I. 2019/1422 reg. 14\(3\)](#)
- Art. 38(4)(b)(iii) words omitted in earlier amending provision [S.I. 2019/785, reg. 8\(2\)\(d\)\(ii\)\(dd\)](#) by [S.I. 2020/1542 reg. 13\(6\)\(b\)\(ii\)](#)
- Art. 38(4)(b)(iii) words substituted by [S.I. 2019/785 reg. 8\(2\)\(d\)\(ii\)\(cc\)](#)
- Art. 38(4)(b)(iii) words substituted by [S.I. 2019/785 reg. 8\(2\)\(d\)\(ii\)\(dd\)](#)
- Art. 38(4)(b)(ii) words substituted by [S.I. 2019/785 reg. 8\(2\)\(d\)\(ii\)\(bb\)](#)
- Art. 38(7)(a) omitted by [S.I. 2021/400 reg. 6\(13\)\(b\)\(i\)](#)
- Art. 38(7)(b) words omitted by [S.I. 2021/400 reg. 6\(13\)\(b\)\(ii\)](#)
- Art. 40(5A) omitted by [S.I. 2021/400 reg. 6\(14\)\(c\)](#)
- Art. 40(5A) words substituted by [S.I. 2019/785 reg. 8\(4\)\(d\)](#)
- Art. 41(1)(a) substituted by [S.I. 2021/400 reg. 6\(15\)\(a\)\(ii\)](#)
- Art. 41(1)(b) words omitted by [S.I. 2021/400 reg. 6\(15\)\(a\)\(iii\)](#)
- Art. 41(1)(c) omitted by [S.I. 2021/400 reg. 6\(15\)\(a\)\(iv\)](#)
- Art. 41(1)(d) words omitted by [S.I. 2021/400 reg. 6\(15\)\(a\)\(v\)](#)
- Art. 42(4)(a) words omitted in earlier amending provision [S.I. 2019/785, reg. 8\(5\)](#) by [S.I. 2020/1542 reg. 13\(6\)\(c\)](#)
- Art. 42(4)(a) words substituted by [S.I. 2019/785 reg. 8\(5\)](#)
- Art. 43a(i) words omitted in earlier amending provision [S.I. 2019/785, reg. 8\(7\)\(a\)\(i\)](#) by [S.I. 2020/1542 reg. 13\(6\)\(e\)](#)
- Art. 44(1)(b) words omitted in earlier amending provision [S.I. 2019/785, reg. 8\(8\)\(b\)](#) by [S.I. 2020/1542 reg. 13\(6\)\(f\)\(ii\)](#)
- Art. 44(1)(b) words substituted by [S.I. 2019/785 reg. 8\(8\)\(b\)](#)
- Art. 59(1A) substituted by [S.I. 2019/785 reg. 10\(2\)\(b\)](#)
- Art. 59(3)(a) omitted by [S.I. 2019/785 reg. 10\(2\)\(d\)\(ii\)](#)
- Art. 59(3)(b) words substituted by [S.I. 2019/785 reg. 10\(2\)\(d\)\(iii\)](#)
- Art. 61(7)(a) omitted by [S.I. 2019/785 reg. 11\(2\)\(f\)\(i\)](#)
- Art. 61(7)(b) sum substituted by [S.I. 2021/400 reg. 6\(21\)\(d\)\(i\)](#)

- Art. 61(7)(d) omitted by [S.I. 2021/400 reg. 6\(21\)\(d\)\(ii\)](#)
- Art. 61(7)(h) omitted by [S.I. 2021/400 reg. 6\(21\)\(d\)\(iii\)](#)
- Art. 61(7)(h) words substituted by [S.I. 2019/785 reg. 11\(2\)\(f\)\(ii\)\(aa\)](#)
- Art. 61(7)(h) words substituted by [S.I. 2019/785 reg. 11\(2\)\(f\)\(ii\)\(bb\)](#) (This amendment not applied to legislation.gov.uk. Reg. 11(2)(f)(ii)(bb) omitted immediately before IP completion day by virtue of S.I. 2020/1542, reg. 13(9)(a)(ii))
- Art. 63(1)(b) words substituted by [S.I. 2019/785 reg. 11\(4\)\(a\)](#)
- Art. 64(1)(b) words omitted by [S.I. 2019/785 reg. 11\(5\)\(a\)\(ii\)](#)
- Art. 65(8)(a) omitted by [S.I. 2021/400 reg. 6\(24\)\(d\)\(i\)](#)
- Art. 65(8)(e) omitted by [S.I. 2020/1470 Sch. 1 para. 7\(7\)](#)
- Art. 65(8)(f) words omitted by [S.I. 2021/400 reg. 6\(24\)\(d\)\(ii\)](#)
- Art. 65(8)(g) words omitted by [S.I. 2021/400 reg. 6\(24\)\(d\)\(iii\)](#)
- Art. 65(8)(h) omitted by [S.I. 2021/400 reg. 6\(24\)\(d\)\(iv\)](#)
- Art. 65(8)(h) words substituted by [S.I. 2019/785 reg. 11\(6\)\(d\)\(ii\)\(aa\)](#)
- Art. 65(8)(h) words substituted by [S.I. 2019/785 reg. 11\(6\)\(d\)\(ii\)\(bb\)](#) (This amendment not applied to legislation.gov.uk. Reg. 11(6)(d)(ii)(bb) omitted immediately before IP completion day by virtue of S.I. 2020/1542, reg. 13(9)(e)(v)(bb))
- Art. 65(8)(i) words substituted by [S.S.I. 2020/477 reg. 2\(7\)\(c\)](#)
- Art. 67(1)(e) words substituted by [S.I. 2019/748 reg. 84\(a\)](#)
- Art. 67(5)(b) omitted by [S.I. 2019/785 reg. 11\(8\)\(c\)\(ii\)](#)
- Art. 67(5)(c) words substituted by [S.I. 2019/785 reg. 11\(8\)\(c\)\(iii\)](#)
- Art. 67(5)(d) words omitted by [S.I. 2021/400 reg. 6\(26\)\(c\)\(ii\)](#)
- Art. 67(5)(e) words omitted by [S.I. 2021/400 reg. 6\(26\)\(c\)\(iii\)](#)
- Art. 67(5)(aa) sum substituted by [S.I. 2021/400 reg. 6\(26\)\(c\)\(i\)\(bb\)](#)
- Art. 67(5)(aa) words omitted by [S.I. 2021/400 reg. 6\(26\)\(c\)\(i\)\(aa\)](#)
- Art. 67(5)(aa) words substituted by [S.S.I. 2020/477 reg. 2\(8\)](#)
- Art. 67(5)(aa) words substituted by [S.I. 2019/785 reg. 11\(8\)\(c\)\(i\)](#)
- Art. 69(1)(d) words substituted by [S.I. 2019/785 reg. 11\(12\)\(a\)\(i\)\(bb\)](#)
- Art. 70(2)(b) substituted by [S.I. 2019/785 reg. 11\(13\)\(b\)\(ii\)](#)
- Art. 70(2)(b) words omitted in earlier amending provision S.I. 2019/785, reg. 11(13)(b)(ii) by [S.I. 2020/1542 reg. 13\(9\)\(i\)\(ii\)](#)
- Art. 70(2)(c) omitted by [S.I. 2021/400 reg. 6\(28\)\(b\)](#)
- Art. 125(2)(a) omitted by [S.I. 2021/400 reg. 6\(31\)](#)
- Art. 125(2)(b) omitted by [S.I. 2021/400 reg. 6\(31\)](#)
- Art. 125(2)(b) substituted by [S.I. 2019/785 reg. 15\(2\)\(a\)\(i\)](#) (This amendment not applied to legislation.gov.uk. Reg. 15 omitted immediately before IP completion day by virtue of S.I. 2020/1542, reg. 13(10))
- Art. 125(2)(e) words omitted by [S.I. 2019/785 reg. 15\(2\)\(a\)\(ii\)](#) (This amendment not applied to legislation.gov.uk. Reg. 15 omitted immediately before IP completion day by virtue of S.I. 2020/1542, reg. 13(10))
- Art. 125(3)(b) words omitted by [S.I. 2019/785 reg. 15\(2\)\(b\)\(i\)\(bb\)](#) (This amendment not applied to legislation.gov.uk. Reg. 15 omitted immediately before IP completion day by virtue of S.I. 2020/1542, reg. 13(10))
- Art. 125(3)(b) words substituted by [S.I. 2019/785 reg. 15\(2\)\(b\)\(i\)\(aa\)](#) (This amendment not applied to legislation.gov.uk. Reg. 15 omitted immediately before IP completion day by virtue of S.I. 2020/1542, reg. 13(10))
- Art. 125(3)(f) words substituted by [S.I. 2019/785 reg. 15\(2\)\(b\)\(ii\)](#) (This amendment not applied to legislation.gov.uk. Reg. 15 omitted immediately before IP completion day by virtue of S.I. 2020/1542, reg. 13(10))
- Art. 125(3)(g) words omitted by [S.I. 2019/785 reg. 15\(2\)\(b\)\(iii\)](#) (This amendment not applied to legislation.gov.uk. Reg. 15 omitted immediately before IP completion day by virtue of S.I. 2020/1542, reg. 13(10))
- Art. 125(4)(a) word substituted by [S.I. 2019/785 reg. 15\(2\)\(c\)\(i\)](#) (This amendment not applied to legislation.gov.uk. Reg. 15 omitted immediately before IP completion day by virtue of S.I. 2020/1542, reg. 13(10))

- Art. 125(4)(d) words omitted by [S.I. 2019/785 reg. 15\(2\)\(c\)\(ii\)](#) (This amendment not applied to legislation.gov.uk. Reg. 15 omitted immediately before IP completion day by virtue of S.I. 2020/1542, reg. 13(10))
- Art. 125(4)(e) omitted by [S.I. 2019/785 reg. 15\(2\)\(c\)\(iii\)](#) (This amendment not applied to legislation.gov.uk. Reg. 15 omitted immediately before IP completion day by virtue of S.I. 2020/1542, reg. 13(10))
- Art. 126(a) words substituted by [S.I. 2019/785 reg. 15\(3\)\(a\)](#) (This amendment not applied to legislation.gov.uk. Reg. 15 omitted immediately before IP completion day by virtue of S.I. 2020/1542, reg. 13(10))
- Art. 126(g) words omitted by [S.I. 2019/785 reg. 15\(3\)\(b\)](#) (This amendment not applied to legislation.gov.uk. Reg. 15 omitted immediately before IP completion day by virtue of S.I. 2020/1542, reg. 13(10))
- Art. 126(h) omitted by [S.I. 2019/785 reg. 15\(3\)\(c\)](#) (This amendment not applied to legislation.gov.uk. Reg. 15 omitted immediately before IP completion day by virtue of S.I. 2020/1542, reg. 13(10))
- Art. 132(2)(a) omitted by [S.I. 2021/400 reg. 6\(33\)\(b\)](#)