

Commission Implementing Regulation (EU) No 908/2014 of 6 August 2014 laying down rules for the application of Regulation (EU) No 1306/2013 of the European Parliament and of the Council with regard to paying agencies and other bodies, financial management, clearance of accounts, rules on checks, securities and transparency

CHAPTER I

PAYING AGENCIES AND OTHER BODIES

Article 1	Procedure for the accreditation of paying agencies
Article 2	Review of accreditation
Article 3	Management declaration
Article 4	Relevant authorities acting jointly
Article 5	Certification
Article 6	Audit principles
Article 7	Audit methods

CHAPTER II

FINANCIAL MANAGEMENT OF THE FUNDS

SECTION 1

General provisions

Article 8	Paying agencies' accounts
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SECTION 2

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Article 10	Communication of information by Member States
Article 11	General rules on the declaration of expenditure and on assigned revenue
Article 12	Special rules on declarations of expenditure relating to public storage
Article 13	Payment decision by the Commission
Article 14	Making resources available to Member States
Article 15	Communication under public intervention
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Article 17	Accounting related to public intervention
Article 18	Dates for entering expenditure and revenue and product movements in the accounts for public intervention
Article 19	Amount financed under public intervention
Article 20	Declarations of public intervention expenditure and revenue

**Changes to legislation:** There are outstanding changes not yet made to Commission Implementing Regulation (EU) No 908/2014. 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](#)

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### SECTION 3

#### EAFRD accounts

- Article 21 Forecast of funding requirements
- Article 22 Declarations of expenditure
- Article 23 Calculation of the amount to be paid

### SECTION 4

#### Common provisions for the EAGF and EAFRD

- Article 24 Electronic exchange of information and documents
- Article 25 Suspension of payment in case of late submission
- Article 26 Acquisition of satellite images

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##### Recovery of Debts

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- Article 28 Recovery by offsetting

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- Article 30 Transmission of information
- Article 31 Form and content of the accounting information
- Article 32 Conservation of accounting information
- Article 33 Financial clearance
- Article 34 Conformity clearance
- Article 35 Decision not to start or pursue a conformity clearance inquiry
- Article 36 Conciliation Body
- Article 37 Composition of the Conciliation Body
- Article 38 Independence of the Conciliation Body
- Article 39 Working arrangements
- Article 40 Conciliation procedure

## CHAPTER IV

### RULES ON CHECKS

#### SECTION 1

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## SECTION 2

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### SECURITIES

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#### SECTION 2

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Article 53	Replacement and assignment

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Article 55	Forfeiture

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## CHAPTER VI

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Article 57	Content of the publication
Article 58	Publication of municipality
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Article 60	Information of the beneficiaries

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Article 61	Publication of thresholds related to the Small farmers scheme
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## CHAPTER VII

### FINAL PROVISIONS

Article 63	Repeal
Article 64	Entry into force and application
	Signature

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## ANNEX I

### MANAGEMENT DECLARATION

## ANNEX II

### Model table referred to in Article 29(f)

The information referred to in Article 29(f) shall be provided...  
This concerns the cases reported by using this model set...

## ANNEX III

### MODEL TABLE REFERRED TO IN ARTICLE 29(g)

The information referred to in Article 29(g) shall be provided...  
a b c i d e f g h Paying...

## ANNEX IV

### TRANSMISSION OF QUERIES REFERRED TO IN ARTICLE 31(4)

Queries referred to in Article 31(4) shall be sent to...  
European Commission, DG AGRI-J1, B-1049 Brussels, or  
AGRI-J1@ec.europa.eu.

## ANNEX V

### INFORMATION TO BE CONTAINED IN THE ANNUAL RISK ANALYSIS REFERRED TO IN ARTICLE 42(2)

1. Assessment of the previous year's risk analysis
2. Library of information
3. Selection procedure

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4. Risk factors and risk values to be applied
5. Weighting of risk factors
6. Results of risk analysis
7. Difficulties encountered and suggestions for improvement

## ANNEX VI

Notes:

- A. If so, a specific request must be sent, using the...
- B. A copy of this list must be sent to the...
- C. Where there are no undertakings established in other Member States...
- D. If a request for scrutiny of an undertaking in accordance...

## ANNEX VII

Note:

## ANNEX VIII

## ANNEX IX

### RESULTS OF SCRUTINY UNDER ARTICLE 45(4)

Scrutiny report following Mutual Assistance request under Chapter III of...

NB. The bold items are identical to those used in Annex...

Identification

- B.1. Requested Member State
  2. Organisation
  3. Regional Office
  4. Name of the controller
- A.1. Requesting Member State:
  2. Name of special department:
  8. Name control organisation responsible:
  14. Enquiry number/report reference:
- C.1. Date of request and reference number:
  2. Scrutiny programme:
  3. Date of reply and reference number:
- D. Beneficiary data
  1. Name
    - (a) in requesting Member State:
    - (b) in requested Member State:
  2. Reference number
    - (a) in requesting Member State:
    - (b) in requested Member State:
  4. Other undertakings scrutinised:

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- H. Scope and objective of control:
- I. List of supporting documents supplied:
- J. Result:
  - Scrutiny report
  - 1. Preparation/background/scope
  - 2. Description of undertaking/system of control
  - 3. Work done/Documents examined/Findings
  - 4. Conclusions
  - 5. Other observations/recommendations

## ANNEX X

### OVERVIEW REFERRED TO IN ARTICLE 45(5)

Overview as provided for in the first subparagraph of Article...  
Notes on boxes:

## ANNEX XI

### ANNUAL PROGRAMME DOCUMENTS (ARTICLE 46(1))

SHEET A PROPOSED SCRUTINY PROGRAMME FOR THE PERIOD (Article 84 ...

Notes on boxes:

A (4) It is compulsory to scrutinise undertakings in this category which ...

A (9) Undertakings in this category are to be scrutinized only for ...

SHEET B PROPOSED SCRUTINY PROGRAMME FOR THE PERIOD (Article 84 ...

SHEET C PROPOSED SCRUTINY PROGRAMME FOR THE PERIOD (Article 84 ...

SHEET D PROPOSED SCRUTINY PROGRAMME FOR THE PERIOD (Article 84 ...

SHEET E PROPOSED SCRUTINY PROGRAMME FOR THE PERIOD (Article 84 ...

Notes on boxes:

Where applicable, additional boxes e.g. E (7), E (8) etc. ...

## ANNEX XII

### ANNUAL REPORT DOCUMENTS (ARTICLE 46(2))

#### PART I

Information to be contained in the annual report provided for...

1. Administration of Chapter III of Title V of Regulation (EU)...
2. Legislative changes
3. Amendments to the scrutiny programme
4. Application of the scrutiny programme covered by this report

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5. Application of the scrutiny programmes preceding the one covered by...
6. Mutual assistance
7. Resources
8. Difficulties in applying Chapter III of Title V of Regulation...
9. Suggestions for improvement

## PART II

### SHEET A SCRUTINY REPORT FOR THE PERIOD (Article 86(1) of...

SHEET A SCRUTINY REPORT FOR THE PERIOD (Article 86(1) of Regulation (EU)...(Article 86(1) of Regulation (EU) No 1306/2013) TOTAL: CONTROL BODY: I....

Notes on boxes:

SHEET B SCRUTINY REPORT FOR THE PERIOD ... (Article 86(1) of Regulation... (Article 86(1) of Regulation (EU) No 1306/2013) Report of scrutinies in...

SHEET C SCRUTINY REPORT FOR THE PERIOD ... (Article 86(1) of Regulation... (Article 86(1) of Regulation (EU) No 1306/2013) Potential irregularities discovered in...

SHEET D SCRUTINY REPORT FOR THE PERIOD ... (Article 86(1) of Regulation... (Article 86(1) of Regulation (EU) No 1306/2013) Execution of scrutinies relating...

## ANNEX XIII

### MEASURES REFERRED TO IN ARTICLE 57

1. The support schemes set out in Annex I to Regulation...
2. The following schemes and measures set out in Regulation (EU)...
3. ....
4. The information and promotion measures provided for in Council Regulation...
5. The measures provided for in Regulation (EU) No 228/2013 of the...
6. The measures provided for in Regulation (EU) No 229/2013 of the...
7. The measures provided for in Chapter I of Title III...
8. The measures provided for in Chapter I of Title IV...
9. The support schemes set out in Annex I to Council...
10. The measures granted under Articles 219(1), 220(1) and 221(1) and...

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- (1) [OJ L 347, 20.12.2013, p. 549.](#)
- (2) Commission Regulation (EC) No 601/94 of 17 March 1994 for the application of Council Regulation (EC) No 165/94 as regards laying down detailed rules on co-financing by the Community of remote sensing checks on agricultural areas ([OJ L 76, 18.3.1994, p. 20](#)).
- (3) Commission Regulation (EC) No 4/2004 of 23 December 2003 laying down detailed rules for the application of Council Regulation (EEC) No 4045/89 on scrutiny by Member States of transactions forming part of the system of financing by the Guarantee Section of the European Agricultural Guidance and Guarantee Fund ([OJ L 2, 6.1.2004, p. 3](#)).
- (4) Commission Regulation (EC) No 883/2006 of 21 June 2006 laying down detailed rules for the application of Council Regulation (EC) No 1290/2005 as regards the keeping of accounts by the paying agencies, declarations of expenditure and revenue and the conditions for reimbursing expenditure under the EAGF and the EAFRD ([OJ L 171, 23.6.2006, p. 1](#)).
- (5) Commission Regulation (EC) No 884/2006 of 21 June 2006 laying down detailed rules for the application of Council Regulation (EC) No 1290/2005 as regards the financing by the European Agricultural Guarantee Fund (EAGF) of intervention measures in the form of public storage operations and the accounting of public storage operations by the paying agencies of the Member States ([OJ L 171, 23.6.2006, p. 35](#)).
- (6) Commission Regulation (EC) No 885/2006 of 21 June 2006 laying down detailed rules for the application of Council Regulation (EC) No 1290/2005 as regards the accreditation of paying agencies and other bodies and the clearance of the accounts of the EAGF and of the EAFRD ([OJ L 171, 23.6.2006, p. 90](#)).
- (7) Commission Regulation (EC) No 259/2008 of 18 March 2008 laying down detailed rules for the application of Council Regulation (EC) No 1290/2005 as regards the publication of information on the beneficiaries of funds deriving from the European Agricultural Guarantee Fund (EAGF) and the European Agricultural Fund for Rural Development (EAFRD) ([OJ L 76, 19.3.2008, p. 28](#)).
- (8) Commission Implementing Regulation (EU) No 282/2012 of 28 March 2012 laying down common detailed rules for the application of the system of securities for agricultural products ([OJ L 92, 30.3.2012, p. 4](#)).
- (9) Commission Delegated Regulation (EU) No 907/2014 of 11 March 2014 supplementing Regulation (EU) No 1306/2013 of the European Parliament and of the Council with regard to paying agencies and other bodies, financial management, clearance of accounts, securities and use of euro (see page 18 of this Official Journal).
- (10) Regulation (EU, Euratom) No 966/2012 of the European Parliament and of the Council of 25 October 2012 on the financial rules applicable to the general budget of the Union and repealing Council Regulation (EC, Euratom) No 1605/2002 ([OJ L 298, 26.10.2012, p. 1](#)).



### Changes to legislation:

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### Changes and effects yet to be applied to :

- Ch. 2 Title words omitted by S.I. 2019/765 reg. 4(5)
- regulations amended by S.R. 2021/40 reg. 9(1)
- Annex 1-10 omitted by S.I. 2019/765 reg. 4(36)
- Annex 12 Pt. 2 words omitted in earlier amending provision S.I. 2019/765, reg. 4(38)(b) by S.I. 2020/1445 reg. 7(8)(a)
- Annex 12 Pt. 2 words omitted in earlier amending provision S.I. 2019/765, reg. 4(38)(b)(ii)(bb) by S.I. 2020/1445 reg. 7(8)(b)
- Annex 12 Pt. 2 words substituted by S.I. 2019/765 reg. 4(38)(b)(i)
- Annex 12 Pt. 2 words substituted by S.I. 2019/765 reg. 4(38)(b)(ii)(aa)
- Annex 12 Pt. 2 words substituted by S.I. 2019/765 reg. 4(38)(b)(ii)(bb)
- Annex 11 sum substituted by S.I. 2021/400 reg. 5(8)(a)
- Annex 11 sum substituted by S.I. 2021/400 reg. 5(8)(b)
- Annex 11 sum substituted by S.I. 2021/400 reg. 5(8)(c)
- Annex 11 sum substituted by S.I. 2021/400 reg. 5(8)(d)(i)
- Annex 11 sum substituted by S.I. 2021/400 reg. 5(8)(d)(ii)
- Annex 11 word omitted by S.I. 2019/765 reg. 4(37)(d)(i)
- Annex 11 words omitted by S.I. 2019/765 reg. 4(37)(b)(ii)
- Annex 11 words omitted in earlier amending provision S.I. 2019/765, reg. 4(37) by S.I. 2020/1445 reg. 7(7)
- Annex 11 words substituted by S.I. 2019/765 reg. 4(37)(a)
- Annex 11 words substituted by S.I. 2019/765 reg. 4(37)(b)(i)
- Annex 11 words substituted by S.I. 2019/765 reg. 4(37)(b)(iii)
- Annex 11 words substituted by S.I. 2019/765 reg. 4(37)(c)(i)
- Annex 11 words substituted by S.I. 2019/765 reg. 4(37)(c)(ii)
- Annex 11 words substituted by S.I. 2019/765 reg. 4(37)(d)(ii)
- Art. 1-3 omitted by S.I. 2019/765 reg. 4(2)
- Art. 4 heading words substituted by S.I. 2019/765 reg. 4(3)(a)
- Art. 4(1) substituted by S.I. 2019/765 reg. 4(3)(b)
- Art. 4(2) omitted by S.I. 2019/765 reg. 4(3)(c)
- Art. 4(3) words substituted by S.I. 2019/765 reg. 4(3)(d)(i)
- Art. 4(3) words substituted by S.I. 2019/765 reg. 4(3)(d)(ii)
- Art. 4(3) words substituted by S.I. 2019/765 reg. 4(3)(d)(iii)
- Art. 4(4) omitted by S.I. 2019/765 reg. 4(3)(e)
- Art. 4(5) omitted by S.I. 2019/765 reg. 4(3)(e)
- Art. 5-7 omitted by S.I. 2019/765 reg. 4(4)
- Art. 8-10 omitted by S.I. 2019/765 reg. 4(6)
- Art. 11 omitted for specified purposes by S.I. 2020/1556 reg. 6(3)
- Art. 11(1) words omitted by S.I. 2019/765 reg. 4(7)(a)(iii)
- Art. 11(1) words omitted in earlier amending provision S.I. 2019/765, reg. 4(7)(a)(ii) by S.I. 2020/1445 reg. 7(3)
- Art. 11(1) words substituted by S.I. 2019/765 reg. 4(7)(a)(i)
- Art. 11(1) words substituted by S.I. 2019/765 reg. 4(7)(a)(ii)
- Art. 11(2) words substituted by S.I. 2019/765 reg. 4(7)(b)
- Art. 11(3) words omitted by S.I. 2019/765 reg. 4(7)(c)
- Art. 11(5) words omitted in earlier amending provision S.I. 2019/765, reg. 4(7)(d) by S.I. 2020/1445 reg. 7(3)
- Art. 11(5) words substituted by S.I. 2019/765 reg. 4(7)(d)
- Art. 11(6) omitted by S.I. 2019/765 reg. 4(7)(e)
- Art. 13-15 omitted by S.I. 2019/765 reg. 4(9)
- Art. 17(1) words omitted by S.I. 2019/765 reg. 4(11)(a)

- Art. 17(3) omitted by S.I. 2019/765 reg. 4(11)(c)
- Art. 19-26 omitted by S.I. 2019/765 reg. 4(13)
- Art. 27(1) sum substituted by S.I. 2021/400 reg. 5(3)
- Art. 27(1) sum substituted for specified purposes by S.I. 2020/1556 reg. 6(4)
- Art. 27(1) words substituted by S.I. 2019/765 reg. 4(14)
- Art. 27(1) words substituted by S.I. 2021/407 reg. 6(2)
- Art. 27(1) words substituted by S.I. 2022/765 reg. 12(2)
- Art. 27(2) words substituted by S.S.I. 2020/477 reg. 7(2)
- art. 28 words omitted by S.R. 2021/40 reg. 9(2)
- Art. 28 words omitted for specified purposes by S.S.I. 2020/460 reg. 7(2)
- Art. 28 words omitted for specified purposes by S.I. 2020/1513 reg. 10(2)
- Art. 28 words omitted for specified purposes by S.I. 2020/1556 reg. 6(5)(a)
- Art. 28 words omitted for specified purposes by S.I. 2020/1556 reg. 6(5)(b)
- Art. 28 words substituted by S.I. 2019/765 reg. 4(15)(a)
- Art. 28 words substituted by S.I. 2019/765 reg. 4(15)(b)
- Art. 29-40 omitted by S.I. 2019/765 reg. 4(16)
- art. 41 omitted by S.R. 2021/42 reg. 18
- Art. 41(1) substituted by S.I. 2019/765 reg. 4(17)(a)
- Art. 41(1) substituted by S.I. 2021/400 reg. 5(4)
- Art. 41(1) substituted for specified purposes by S.I. 2020/1556 reg. 6(6)
- Art. 41(2) words omitted by S.I. 2019/765 reg. 4(17)(b)(ii)
- Art. 41(2) words substituted by S.I. 2019/765 reg. 4(17)(b)(i)
- Art. 41(3) words substituted by S.I. 2019/765 reg. 4(17)(c)
- Art. 42 heading words substituted by S.I. 2019/765 reg. 4(18)(a)
- Art. 42(1) sum substituted by S.I. 2021/400 reg. 5(5)(a)
- Art. 42(1) word substituted by S.I. 2023/816 reg. 7(2)(a)
- Art. 42(1) words substituted by S.I. 2019/765 reg. 4(18)(b)(i)
- Art. 42(1) words substituted by S.I. 2019/765 reg. 4(18)(b)(ii)
- Art. 42(2) word substituted by S.I. 2023/816 reg. 7(2)(b)(i)
- Art. 42(2) words omitted by S.I. 2019/765 reg. 4(18)(c)(iii)
- Art. 42(2) words omitted by S.I. 2023/816 reg. 7(2)(b)(ii)
- Art. 42(2) words substituted by S.I. 2019/765 reg. 4(18)(c)(i)
- Art. 42(2) words substituted by S.I. 2019/765 reg. 4(18)(c)(ii)
- Art. 42(2) words substituted by S.I. 2019/765 reg. 4(18)(c)(iv)
- Art. 42(2) words substituted by S.I. 2019/765 reg. 4(18)(c)(v)
- Art. 42(2) words substituted by S.I. 2019/765 reg. 4(18)(c)(vi)
- Art. 42(3) sum substituted by S.I. 2021/400 reg. 5(5)(b)
- Art. 42(3) words omitted by S.I. 2023/816 reg. 7(2)(c)(ii)
- Art. 42(3) words substituted by S.I. 2019/765 reg. 4(18)(d)(i)
- Art. 42(3) words substituted by S.I. 2019/765 reg. 4(18)(d)(ii)
- Art. 42(3) words substituted by S.I. 2023/816 reg. 7(2)(c)(i)
- Art. 42(4) words omitted by S.I. 2023/816 reg. 7(2)(d)
- Art. 42(4) words substituted by S.I. 2019/765 reg. 4(18)(e)
- Art. 43 words substituted by S.I. 2019/765 reg. 4(19)
- Art. 44 omitted by S.I. 2019/765 reg. 4(20)
- Art. 45 omitted by S.I. 2019/765 reg. 4(20)
- Art. 46(4) omitted by S.I. 2019/765 reg. 4(21)
- Art. 47(1) word substituted by S.I. 2023/816 reg. 7(3)(a)
- Art. 47(1) words omitted by S.I. 2023/816 reg. 7(3)(b)
- Art. 47(2) words substituted by S.I. 2019/765 reg. 4(22)(i)
- Art. 47(3) words substituted by S.I. 2019/765 reg. 4(22)(ii)
- Art. 48 words omitted by S.I. 2019/765 reg. 4(23)
- Art. 50(4) omitted by S.I. 2019/765 reg. 4(24)
- Art. 52(2) words substituted by S.S.I. 2020/477 reg. 7(3)
- Art. 54 words substituted by S.I. 2019/765 reg. 4(26)
- Art. 55(3) omitted by S.I. 2019/765 reg. 4(27)(b)
- Art. 56(1) sum substituted by S.I. 2021/400 reg. 5(6)
- Art. 56(1) word omitted by S.I. 2019/765 reg. 4(28)(a)(iv)

- Art. 56(1) words omitted by S.I. 2019/765 reg. 4(28)(a)(ii)
- Art. 56(1) words omitted by S.I. 2019/765 reg. 4(28)(a)(iii)
- Art. 56(1) words substituted by S.I. 2019/765 reg. 4(28)(a)(i)
- Art. 56(2) words omitted by S.I. 2019/765 reg. 4(28)(b)(ii)
- Art. 56(2) words substituted by S.I. 2019/765 reg. 4(28)(b)(i)
- Art. 57(2) words omitted by S.I. 2019/765 reg. 4(29)(b) (This amendment not applied to legislation.gov.uk. Reg. 4(29)(b) substituted immediately before IP completion day by S.I. 2020/1445, reg. 7(4))
- Art. 57(2) words substituted by S.I. 2019/765, reg. 4(29)(b) (as substituted) by S.I. 2020/1445 reg. 7(4)
- Art. 57(3) words substituted by S.I. 2019/765 reg. 4(29)(c)
- art. 58 word substituted by S.R. 2021/40 reg. 9(3)
- Art. 58 word substituted for specified purposes by S.S.I. 2020/460 reg. 7(3)
- Art. 58 word substituted for specified purposes by S.I. 2020/1513 reg. 10(3)
- Art. 58 word substituted for specified purposes by S.I. 2020/1556 reg. 6(7)
- Art. 58 words substituted by S.I. 2019/765 reg. 4(30)
- Art. 59(1) words omitted by S.I. 2019/765 reg. 4(31)
- Art. 60 words omitted by S.I. 2019/765 reg. 4(32)(b)
- Art. 60 words substituted by S.I. 2019/765 reg. 4(32)(a)
- Art. 61 omitted by S.I. 2019/765 reg. 4(33)
- Art. 62 omitted by S.I. 2021/400 reg. 5(7)
- Art. 62 omitted for specified purposes by S.I. 2020/1556 reg. 6(8)
- Art. 62 heading words substituted by S.I. 2019/765 reg. 4(34)(a)
- Art. 62(1) omitted by S.I. 2019/765 reg. 4(34)(b)
- Art. 62(2) omitted by S.I. 2019/765 reg. 4(34)(b)
- Art. 62(3) words substituted by S.I. 2019/765 reg. 4(34)(c)(i)
- Art. 62(3) words substituted by S.I. 2019/765 reg. 4(34)(c)(ii)
- Art. 63 omitted by S.I. 2019/765, reg. 4(35) (as substituted) by S.I. 2020/1445 reg. 7(5)
- Art. 64 omitted by S.I. 2019/765, reg. 4(35) (as substituted) by S.I. 2020/1445 reg. 7(5)
- Art. 64 words omitted by S.I. 2019/765 reg. 4(35)(b) (This amendment not applied to legislation.gov.uk. Reg. 4(35) substituted immediately before IP completion day by S.I. 2020/1445, reg. 7(5))

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

- Signature words omitted by S.I. 2019/765, reg. 4(35A) (as inserted) by S.I. 2020/1445 reg. 7(6)
- Annex 12 para. 6 omitted by S.I. 2019/765 reg. 4(38)(a)(ii)
- Annex 12 para. 3 words substituted by S.I. 2019/765 reg. 4(38)(a)(i)
- Annex 13 para. 2B inserted by S.S.I. 2023/150 reg. 7(7)
- Annex 13 para. 2A inserted by S.I. 2023/124 reg. 7(5)
- Annex 13 para. 156 omitted by virtue of S.I. 2019/765, reg. 4(39) (as inserted) by S.I. 2020/1445 reg. 7(9)
- Art. 4(1)(i) omitted by S.I. 2021/400 reg. 5(2)(a)
- Art. 4(1)(i) omitted for specified purposes by S.I. 2020/1556 reg. 6(2)(a)
- Art. 4(1)(ii) words omitted by S.I. 2021/400 reg. 5(2)(b)
- Art. 4(1)(ii) words omitted for specified purposes by S.I. 2020/1556 reg. 6(2)(b)
- Art. 11(5A) inserted by S.I. 2023/124 reg. 7(2)
- Art. 11(5B) inserted by S.S.I. 2023/150 reg. 7(2)
- Art. 12(2)(a) omitted by S.I. 2019/765 reg. 4(8)
- Art. 12(3) inserted by S.I. 2023/124 reg. 7(3)
- Art. 12(4) inserted by S.S.I. 2023/150 reg. 7(3)
- Art. 16(1)(b) omitted by virtue of S.I. 2019/765, reg. 4(10) (as substituted) by S.I. 2019/1405 reg. 3(3)

- Art. 16(1)(b) words omitted by [S.I. 2019/765 reg. 4\(10\)\(a\)\(ii\)](#) (This amendment not applied to legislation.gov.uk. Reg. 4(10) substituted immediately before IP completion day by S.I. 2019/1405, regs. 1(2), 3(3))
- Art. 16(1)(b) words substituted by [S.I. 2019/765 reg. 4\(10\)\(a\)\(i\)](#) (This amendment not applied to legislation.gov.uk. Reg. 4(10) substituted immediately before IP completion day by S.I. 2019/1405, regs. 1(2), 3(3))
- Art. 16(3) inserted by [S.I. 2023/124 reg. 7\(3\)](#)
- Art. 16(4) inserted by [S.S.I. 2023/150 reg. 7\(4\)](#)
- Art. 17(2)(b) words substituted by [S.I. 2019/765 reg. 4\(11\)\(b\)\(i\)\(aa\)](#)
- Art. 17(2)(b) words substituted by [S.I. 2019/765 reg. 4\(11\)\(b\)\(i\)\(bb\)](#)
- Art. 17(2)(c) words substituted by [S.I. 2019/765 reg. 4\(11\)\(b\)\(ii\)](#)
- Art. 17(2)(d) words omitted in earlier amending provision S.I. 2019/765, reg. 4(11)(b)(iii)(bb) by [S.I. 2020/1445 reg. 7\(3\)](#)
- Art. 17(2)(d) words substituted by [S.I. 2019/765 reg. 4\(11\)\(b\)\(iii\)\(aa\)](#)
- Art. 17(2)(d) words substituted by [S.I. 2019/765 reg. 4\(11\)\(b\)\(iii\)\(bb\)](#)
- Art. 17(2A) inserted by [S.I. 2023/124 reg. 7\(4\)](#)
- Art. 17(2B) inserted by [S.S.I. 2023/150 reg. 7\(5\)](#)
- Art. 18(1)(b) words omitted by [S.I. 2019/765 reg. 4\(12\)](#)
- Art. 18(3) inserted by [S.I. 2023/124 reg. 7\(3\)](#)
- Art. 18(4) inserted by [S.S.I. 2023/150 reg. 7\(6\)](#)
- Art. 47(1)(a) word substituted by [S.I. 2023/816 reg. 7\(3\)\(c\)](#)
- Art. 47(1)(b) word substituted by [S.I. 2023/816 reg. 7\(3\)\(d\)](#)
- Art. 47(1)(c) words substituted by [S.I. 2023/816 reg. 7\(3\)\(e\)](#)
- Art. 51(2)(c) words substituted by [S.I. 2019/765 reg. 4\(25\)\(a\)](#)
- Art. 51(2)(c) words substituted by [S.I. 2019/765 reg. 4\(25\)\(b\)](#)
- Art. 55(2)(a) words substituted by [S.I. 2019/765 reg. 4\(27\)\(a\)\(i\)](#)
- Art. 55(2)(b) words substituted by [S.I. 2019/765 reg. 4\(27\)\(a\)\(ii\)](#)
- Art. 55(2)(c) words substituted by [S.I. 2019/765 reg. 4\(27\)\(a\)\(iii\)](#)
- Art. 55(2)(d) omitted by [S.I. 2019/765 reg. 4\(27\)\(a\)\(iv\)](#)
- Art. 55(2)(e) words substituted by [S.I. 2019/765 reg. 4\(27\)\(a\)\(v\)](#)
- Art. 57(1)(b) words substituted by [S.I. 2019/765 reg. 4\(29\)\(a\)](#)
- Art. 64(a) words substituted by [S.I. 2019/765 reg. 4\(35\)\(a\)\(i\)](#) (This amendment not applied to legislation.gov.uk. Reg. 4(35) substituted immediately before IP completion day by S.I. 2020/1445, reg. 7(5))
- Art. 64(d) words substituted by [S.I. 2019/765 reg. 4\(35\)\(a\)\(ii\)](#) (This amendment not applied to legislation.gov.uk. Reg. 4(35) substituted immediately before IP completion day by S.I. 2020/1445, reg. 7(5))