

23.11.66

OFFICIAL JOURNAL OF THE EUROPEAN COMMUNITIES

3637/66

REGULATION No 184/66/EEC OF THE COMMISSION

of 21 November 1966

concerning the collection, verification and forwarding of accountancy data obtained for the purpose of determining incomes of agricultural holdings

THE COMMISSION OF THE EUROPEAN ECONOMIC COMMUNITY,

Having regard to the Treaty establishing the European Economic Community;

Having regard to Council Regulation No 79/65/EEC¹ of 15 June 1965 setting up a network for the collection of accountancy data on the incomes and business operation of agricultural holdings in the European Economic Community, and in particular Articles 6 and 9 thereof;

Whereas a contract is to be concluded annually between the competent authority designated by each Member State and each of the accountancy offices chosen as provided in Regulation No 79/65/EEC, whereby the accountancy office undertakes to fulfil all obligations devolving upon it pursuant to that Regulation;

Whereas the terms of such contract, which must be uniform in all Member States, together with those which may be added by Member States, must be laid down by a Community procedure;

Whereas such terms must deal with the reciprocal obligation of the contracting parties, and in particular with the time limits to be observed and with the amount and conditions of payment of the fixed remuneration for accountancy offices;

Whereas the time limit for the forwarding of farm returns must be such as to give the accountancy offices and liaison agencies time to carry out their tasks in a satisfactory manner and in such a way as to place the farm returns at the disposal of the Commission as they are verified by the liaison agency;

Whereas the time limit for the forwarding of returns should be calculated from the end of the accounting year to which they relate;

Whereas, in order that annual submission of the results provided by the data network should not occur too long after the first farm returns have been forwarded to the Commission, the period of the year during which an accounting year may close should be limited;

Whereas, to be regarded as having been duly completed a farm return must contain data which are factually correct and recorded and presented in accordance with the provisions of Commission Regulation No 118/66/EEC of 29 July 1966 on the form of farm return to be used for the purpose of determining incomes of agricultural holdings²;

Whereas the Community must bear the cost of payment of accountancy offices' standard fees, its liability being determined on the basis of the number of farm returns duly completed and forwarded within the prescribed time limits;

Whereas the measures provided for in this Regulation are in accordance with the Opinion of the Community Committee for the Farm Accountancy Data Network;

HAS ADOPTED THIS REGULATION:

Article 1

1. The terms of the contract provided for in Article 9 (1) of Regulation No 79/65/EEC, which, in accordance with the first subparagraph of paragraph 2 of that Article, are to be uniform in all Member States, shall be as set out in Part 1 of the Annex hereto.

¹ OJ No 109, 23.6.1965, p. 1859/65.

² OJ No 148, 10.8.1966, p. 2701/66.

2. The supplementary terms which may be included in this contract by Member States by virtue of the second paragraph of Article 9 (2) of Regulation No 79/65/EEC shall be as set out in Part II of the Annex.

Article 2

The originals of farm returns shall be sent to the Commission, under registered confidential cover, as they are verified, and in any event not later than six months after the end of the accounting year to which each relates.

Article 3

The closing date for any accounting year, which shall consist of twelve consecutive months, shall fall within the period from 31 December to 30 June inclusive.

Article 4

A farm return shall be regarded as having been duly completed where:

- its contents are factually correct, and
- the data contained therein have been recorded and are presented in accordance with the provisions of Regulation No 118/66/EEC.

Article 5

1. The Commission shall pay to the Member State concerned, in respect of each duly completed farm return forwarded to it within the time limit prescribed in Article 2, the sum of 25 units of account.

2. Payment of this sum shall be made not later than twelve months after the end of the accounting year to which the farm returns relate.

Article 6

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

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

Done at Brussels, 21 November 1966.

For the Commission

The President

Walter HALLSTEIN

ANNEX

Terms of the contract provided for in Article 9 of Regulation No 79/65/EEC

between¹ of the first part,
and² of the second part,
hereinafter called the accountancy office.

It is agreed as follows:

PART I

Uniform terms for all Member States

Article 1

The accountancy office undertakes to complete, in accordance with the facts and in accordance with the provisions of Regulation No 118/66/EEC, for the accounting year from
to³ farm returns for the⁴ returning holdings listed in the Annex hereto.

Article 2

The accountancy office undertakes to send to⁵
.....⁶ copies, one of which shall be the original, of duly completed farm returns as and when completed, and in any event not later than⁷ after the end of the accounting year.

Article 3

The accountancy office undertakes, during the accounting year and until the expiry of a period of four years after the end of such accounting year:

- to supply in good time to⁸ all information which the latter may request of it regarding the discharge of its duties under this contract;
- to fulfil the obligations devolving upon it pursuant to Article 16 of Regulation No 79/65/EEC and to facilitate the task of any expert sent pursuant to paragraph 2 of that Article to work on the spot.

Article 4

The accountancy office shall receive, for each farm return duly completed and sent in within the time limit laid down in Article 2, a standard fee of⁹.

¹ Name and address of the competent authority designated by the Member State as provided in Article 9 (1) of Regulation No 79/65/EEC.

² Name, address and number of accountancy office.

³ Opening and closing dates of the accounting year.

⁴ Number of holdings.

⁵ Name and address of the liaison agency.

⁶ Number.

⁷ Number of months.

⁸ Name of the liaison agency.

⁹ Amount in national currency corresponding to 25 units of account.

*Article n¹**Article (n + 1)²*

The Contracting parties undertake to comply with the obligations laid down in Article 15 (1) and (2) of Regulation No 79/65/EEC.

Article (n + 2)²

The following are annexed to this contract:

- the list of accountancy holdings in respect of which³ is responsible for completing returns;
- Council Regulation No 79/65/EEC of 15 June 1965 setting up a network for the collection of accountancy data on the incomes and business operation of agricultural holdings in the European Economic Community;
- Commission Regulation No 118/66/EEC of 29 July 1966, on the form of farm return to be used for the purpose of determining incomes of agricultural holdings.

Done at⁴, on

Signature of the Parties:

For⁵, For the Accountancy Office:

PART II

Supplementary terms for individual Member States

GERMANY

Article 1 (additional paragraph)

Headings H 4, H 27, H 30 and Column H 3 on the farm return form are to be completed. The other optional headings and columns of the farm return need not be completed.

Article 2 (additional paragraph)

The accountancy office shall at the same time send a copy of each farm return to the other Contracting Party.

Article 3, first indent (additional sentence)

It has a like obligation towards the other Contracting Party.

Article 4 (additional paragraph)

Payment shall be due thirteen months after the end of the accounting year to which the return relates.

¹ Cf. Part II; Supplementary terms for individual Member States.

² Articles (n + 1) and (n + 2) will be numbered respectively 5 and 6 in contracts concluded in Belgium, Italy, Luxembourg and the Netherlands; in contracts concluded in Germany and France they will be numbered 6 and 7.

³ Name of accountancy office.

⁴ Headquarters of the competent authority designated by the Member State.

⁵ Name of the competent authority designated by the Member State.

Article n¹

The right to payment under Article 4 shall remain where, following an objection concerning a farm return sent as provided in Article 2, a new farm return is duly completed in respect of the same holding and sent in not later than five months after the end of the accounting year in question, in two copies, one of which shall be the original, to the Federal Minister for Food, Agriculture and Forests, and in one copy to the other Contracting Party.

BELGIUM

Article 1 (additional paragraph)

Heading H 30 and Columns D 7 and D 10 on the farm return form are to be completed. The other optional headings and columns of the form need not be completed.

Article 4 (additional paragraph)

The Ministry of Agriculture will pay such standard fees after receipt and verification by the *Institut économique agricole* of all farm returns sent in within the time limit laid down in Article 2.

FRANCE

Article 1 (additional paragraph)

Headings H 27, I 7, I 8, and I 9 and Column H 2 on the farm return form are to be completed. The other optional headings and columns of the form need not be completed.

Article 2 (additional paragraph)

The accountancy office shall at the same time send two copies of each return to the *Service régional de statistique agricole*²

Article 2a

Any farm return which is not duly completed shall be sent back to the accountancy office, which shall make the necessary entries or corrections therein and return it within a time limit to be fixed in each case.

Article 3, first indent (additional sentence)

It has a like obligation towards the *Service régional de statistique agricole* referred to in the second paragraph of Article 2.

Article n³

The terms on which payment will be made by the Ministry of Agriculture of sums due under this contract and the circumstances in which the said contract may be terminated, together with any stipulations necessary regarding the lodging of a deposit or the payment of stamp duties and registration fees, shall be regulated by the rules governing *Marchés publics de l'état*, and in particular Articles 45, 125, 178, 179 and 180 of the *Code des marchés publics* and Article 1004 of the *Code général des impôts*.

¹ This Article will bear the number 5.

² Address of the *Service régional de statistique agricole* within whose area the accountancy office is situated.

³ This article will bear the number 5.

ITALY

Article 4 (additional paragraph)

Such standard fees shall be paid within twelve months following the end of the accounting year to which the returns relate.

LUXEMBOURG

Article 4 (additional paragraph)

The Ministry of Agriculture and Viticulture will pay such standard fees after receipt and verification of the farm returns. Such fees will be paid in accordance with State accountancy procedure.

NETHERLANDS

Article 1 (additional paragraph)

Heading H 30 and Column D 10 on the farm return form are to be completed.

ANNEX TO THE CONTRACT

List of returning holdings in respect of which¹ is responsible for the completion of returns for the accounting year from to²

Name and address of farmer ³	No of Holding ⁴	Category No of Holding ⁵
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¹ Name of accountancy office.
² Opening and closing dates of accounting year.
³ No to appear on each page of the farm return.
⁴ No corresponding to that appearing on the list of returning holdings forwarded to the Commission (Annex V to Regulation No 91/66/EEC).
⁵ No of category of holding in which the returning holding has been placed. This number must appear in the farm return, against heading A 4.