

Commission Regulation (EC) No 1974/2006 of 15 December 2006
laying down detailed rules for the application of Council Regulation
(EC) No 1698/2005 on support for rural development by the European
Agricultural Fund for Rural Development (EAFRD) (repealed)

CHAPTER IV

Eligibility and administrative provisions

Section 1

Verifiability and controllability of measures and eligibility rules

Sub-section 4

Standard costs and assumptions of income foregone, contributions in kind

Article 53

1 Where appropriate Member States may fix the level of support provided for in Articles 31, 37 to 41, and 43 to 49 of Regulation (EC) No 1698/2005 on the basis of standard costs and standard assumptions of income foregone.

2 Member States shall ensure that the calculations and the corresponding support referred to in paragraph 1:

- a contain only elements that are verifiable;
- b are based on figures established by appropriate expertise;
- c indicate clearly the source of the figures;
- d are differentiated to take into account regional or local site conditions and actual land use as appropriate;
- e in the case of measures pursuant to Articles 31, 37 to 40 and 43 to 47 of Regulation (EC) No 1698/2005, do not contain elements linked to fixed investment costs.

Article 54

1 For measures involving investments in kind, contributions of a public or private beneficiary, namely the provision of goods or services for which no cash payment supported by invoices or equivalent documents is made, may be eligible expenditure provided that the following conditions are fulfilled:

- a the contributions consist in the provision of land or real estate, equipment or raw materials, research or professional work or unpaid voluntary work;
- b the contributions are not made in respect of financial engineering actions referred to in Article 50;
- c the value of the contributions can be independently assessed and verified.

In the case of provision of land or real estate, the value shall be certified by an independent qualified expert or duly authorised official body.

Status: Point in time view as at 15/12/2006.

Changes to legislation: There are outstanding changes not yet made to Commission Regulation (EC) No 1974/2006 (repealed). 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)

In the case of unpaid voluntary work, the value of that work shall be determined taking into account the time spent and the hourly and daily rate of remuneration for equivalent work, where relevant on the basis of ex-ante established system of standard costing, provided that the control system provides reasonable assurance that the work has been carried out.

2 Public expenditure co-financed by the EARDF, contributing to an operation which includes contributions in kind shall not exceed the total eligible expenditure, excluding contributions in kind, at the end of the operation.

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