

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

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

THE EUROPEAN COMMISSION,

Having regard to the Treaty on the Functioning of the European Union,

Having regard to Regulation (EU) No 1306/2013 of the European Parliament and of the Council of 17 December 2013 on the financing, management and monitoring of the common agricultural policy and repealing Council Regulations (EEC) No 352/78, (EC) No 165/94, (EC) No 2799/98, (EC) No 814/2000, (EC) No 1290/2005 and (EC) No 485/2008⁽¹⁾, and in particular Articles 8(2), 9(2), 23, 36(6), 46(5) and (6), 50(2), 53(1), 57(2), 62(2), 66(4), 88, 104, 114 thereof,

Whereas:

- (1) Regulation (EU) No 1306/2013 lays down the basic rules on the financing, management and monitoring of the Common Agricultural Policy, including on the accreditation of paying agencies and coordinating bodies, financial management and clearance procedures, control systems and penalties including scrutiny of transaction, securities and transparency. In order to ensure that the new legal framework established by that Regulation functions smoothly and applies uniformly, the Commission has been empowered to adopt certain rules in those areas. The new rules should replace the relevant provisions of Commission Regulations (EC) No 601/94⁽²⁾, (EC) No 4/2004⁽³⁾, (EC) No 883/2006⁽⁴⁾, (EC) No 884/2006⁽⁵⁾, (EC) No 885/2006⁽⁶⁾, (EC) No 259/2008⁽⁷⁾ and Implementing Regulation (EU) No 282/2012⁽⁸⁾. Regulations (EC) No 883/2006, (EC) No 884/2006, (EC) No 885/2006 and Implementing Regulation (EU) No 282/2012 were repealed by Commission Delegated Regulation (EU) No 907/2014⁽⁹⁾. For the sake of clarity and legal certainty, Regulations (EC) No 601/94, (EC) No 4/2004 and (EC) No 259/2008 should be repealed by this Regulation.
- (2) Paying agencies should only be accredited by Member States if they comply with certain minimum criteria established at Union level as referred to in Article 1(2) of Delegated Regulation (EU) No 907/2014. Those accreditation criteria are set out in Annex I to Delegated Regulation (EU) No 907/2014. Rules should be laid down regarding the procedures for issuing, reviewing and withdrawing the accreditation of paying agencies and coordination bodies.

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- (3) Member States should keep their paying agencies under constant supervision. They should establish a system for the exchange of information to report and keep the competent authorities informed on suspected cases of non-compliance. A procedure should be put in place by which Member States are to deal with such cases, which should include the obligation to draw up a plan to remedy any identified deficiencies within a set time limit. In respect of expenditure effected by paying agencies whose accreditation is maintained by their Member State even though they have failed to implement such a plan within the set time limit the Commission should have the possibility to decide to pursue the deficiencies through the conformity clearance procedure provided for in Article 52 of Regulation (EU) No 1306/2013.
- (4) Pursuant to point (b) of the first subparagraph of Article 7(3) of Regulation (EU) No 1306/2013, the persons in charge of accredited paying agencies are required to draw up management declarations as to the completeness, accuracy and veracity of the accounts and the proper functioning of the internal control systems, as well as to the legality and regularity of the underlying transactions. Rules should be laid down as regards the content and format of such management declarations.
- (5) The rules for the functioning of the coordinating bodies referred to in Article 7(4) of Regulation (EU) No 1306/2013, as well as the tasks of the certification bodies referred to in Article 9 of that Regulation should be laid down. In addition, the content of the certificates and reports to be drawn up by the certification bodies should be specified in order to ensure that they are of assistance to the Commission in the clearance of accounts procedure.
- (6) In order to ensure the proper management of the appropriations entered in the budget of the Union for the European Agricultural Guarantee Fund (EAGF) and the European Agricultural Fund for Rural Development (EAFRD) ('the Funds'), paying agencies should keep separate accounts relating exclusively to payments made and revenues assigned from and to each Fund. To this end, the accounts kept by paying agencies should clearly show, for each of the Funds, the expenditure effected and revenue assigned under Article 4(1), Article 5 and Article 43 of Regulation (EU) No 1306/2013, and allow this expenditure and revenue to be linked to the resources made available to them under the Union budget.
- (7) The common agricultural policy is financed in euro, while allowing Member States which have not adopted the euro to make payments to beneficiaries in their national currency. To enable all the expenditure and revenue to be consolidated, it is therefore necessary to provide that relevant paying agencies must be able to provide data relating to the expenditure and revenue in both euro and the currency in which the expenditure was incurred and the revenue received.
- (8) The expenditure co-financed by the Union budget and the national budgets as support for rural development under the EAFRD is based on programmes broken down into measures, specific contribution rate and focus area. In accordance with the principle of sound financial management, that expenditure should be monitored and entered into the accounts on this basis so that all operations can be identified by programme, measure, specific contribution rates and focus areas. Doing so will ensure, that correspondence

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between the expenditure effected and the financial resources assigned can be verified. In that context the elements to be taken into account by the paying agencies should be specified. In particular, paying agencies should clearly show the origin of public and Union Funds in the accounts in relation to the financing effected. In addition, the amounts to be recovered from beneficiaries and the amounts which have been recovered should be identified and shown in relation to the original operations.

- (9) Member States mobilise the resources needed to finance EAGF expenditure referred to in Article 4(1) of Regulation (EU) No 1306/2013 before the Commission finances that expenditure in the form of monthly reimbursements of the expenditure effected. Alternatively, Member States receive an advance payment for EAFRD expenditure to be later cleared with the annual financial clearance pursuant to Article 51 of Regulation (EU) No 1306/2013. To ensure sound management of financial flows Member States should gather the information necessary to demonstrate the completeness, accuracy and veracity of the expenditure effected for these monthly reimbursements and keep it at the Commission's disposal as and when expenditure and revenue are effected or transmit it to the Commission at regular intervals. The information should be provided to the Commission by Member States at intervals adapted to the management method of each Fund. Providing information at such intervals should not affect the obligation of the Member States to keep the complete information gathered for the proper monitoring of expenditure at the Commission's disposal for verification.
- (10) The general obligations on paying agencies regarding the keeping of accounts cover the data required for the management and control of Union Funds. However, those obligations do not cover requirements as regards the reimbursement of expenditure and the details that must be provided to the Commission in order to obtain such reimbursement. The information and details relating to expenditure to be financed by the Funds which must be sent to the Commission at regular intervals should therefore be specified. Notifications of information by Member States to the Commission must enable it to use the information sent directly and as effectively as possible for the management of the Funds accounts and the relevant payments. To achieve this objective, all information to be made available or to be communicated between the Member States and the Commission should be sent electronically.
- (11) Under point (c) of the first subparagraph of Article 102(1) of Regulation (EU) No 1306/2013, for measures relating to operations financed by the Funds, declarations of expenditure, which also act as payment requests, must also be sent to the Commission accompanied by the requisite information. To allow Member States and the paying agencies to draw up those declarations of expenditure in accordance with harmonised rules, and to allow the Commission to take payment requests into consideration, the conditions under which that expenditure may be taken into account under the respective EAGF and EAFRD budgets should be laid down. Such conditions should specify the rules that apply to the recording of expenditure and revenue, in particular the assigned revenue and any corrections to be made, and to their actual declaration.
- (12) Where, on the basis of the declarations of expenditure received from the Member States under the EAGF, the total advance commitments which could be authorised under

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Article 170(3) of Regulation (EU, Euratom) No 966/2012 of the European Parliament and of the Council⁽¹⁰⁾ exceeds 75 % of the appropriations for the current financial year, the Commission is required to reduce those amounts. In accordance with the principle of sound financial management, that reduction must be shared among all Member States proportionally, on the basis of the declarations of expenditure received from them. To allocate the available appropriations fairly among the Member States, provision should be made for monthly payments under the EAGF to be reduced by a percentage, laid down for each chapter, of the declarations of expenditure submitted by each Member State and for the balance not used in a given month to be reallocated by Commission decisions in subsequent monthly payments.

- (13) After approving the monthly payments, the Commission should place at the Member States' disposal the resources necessary to cover expenditure to be financed by the Funds, in accordance with practical arrangements and conditions to be laid down on the basis of information communicated to the Commission by Member States and the information systems set up by the Commission.
- (14) A condition for the reimbursement of public intervention expenditure incurred by paying agencies is the inclusion in their declarations of expenditure, of the values and amounts booked during the month following the month to which the public storage operations relate. In order to ensure that the reimbursement procedure runs smoothly, it is necessary to specify how such information, which is necessary to calculate costs and expenditure, is to be notified to the Commission.
- (15) In accordance with Article 3(3) of Delegated Regulation (EU) No 907/2014, public intervention stock accounting must make it possible to ascertain both the amount of Union financing paid out and the situation of intervention stocks. To that end, paying agencies should be required to keep separate stock accounts and financial accounts, containing the elements necessary to monitor stocks and ensure the financial management of expenditure and revenue generated by public intervention measures.
- (16) With respect to public intervention storage measures, paying agencies are required to record in their accounts elements relating to quantities, values and certain averages. However, there exist circumstances in which certain operations and expenditure should not be entered in the accounts, or should be booked in accordance with specific rules. In order to ensure equal treatment and protect the Union's financial interests, such circumstances should be specified, including where applicable the arrangements for entering the operations and expenditure in the accounts.
- (17) The date on which the different elements of expenditure and revenue resulting from public intervention storage measures are to be entered in the accounts depends on the type of operation to which they relate and can be determined under the applicable sectoral agricultural legislation. In this context, it is necessary to adopt a general rule specifying the different elements that are to be entered in the accounts on the date on which the physical operation resulting from the intervention measure takes place, and specifying the special cases to be taken into consideration.
- (18) In the interest of sound financial management, Member States should provide the Commission with forecasts of the amounts still to be funded by the EAFRD for an

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agricultural financial year and estimates of funding requests for the following financial year. That information should be sent to the Commission in sufficient time to enable it to meet its obligations, and in any event twice a year, not later than 31 January and 31 August each year.

- (19) In accordance with Article 36(6) of Regulation (EU) No 1306/2013, the deadlines for drawing up the declarations of expenditure on operations under the EAFRD must be set. In view of the specific characteristics of the accounting rules which apply to the EAFRD, the use of prefinancing and the financing of the measures by calendar year, provision should be made for that expenditure to be declared at intervals adapted to these specific conditions.
- (20) Exchanges of information and documents between Member States and the Commission, and the provision and notification of information from the Member States to the Commission are generally carried out electronically. In order to improve the way such exchanges of information relating to the Funds are dealt with and to extend their use, information systems were set up in accordance with Regulation (EC) No 883/2006. Such systems should continue to be used and further implemented after informing the Member States via the Committee on the Agricultural Funds.
- (21) The conditions under which information is processed by those information systems and the form and content of documents which have to be communicated under Regulation (EU) No 1306/2013 have to be adjusted frequently in line with changes to the applicable rules or management requirements. Uniform rules for the presentation of the relevant documents to be sent in by Member States should also be laid down. To achieve those objectives and to simplify procedures and ensure that the information systems concerned can be made operational rapidly, the form and content of the documents should be laid down on the basis of standardised models and protocols, which should be adapted and updated by the Commission after informing the Committee on the Agricultural Funds.
- (22) Pursuant to Article 58 of Regulation (EU) No 1306/2013, Member States through their paying agencies are responsible for the management and control of the Funds' expenditure. The data on financial operations should therefore be communicated or entered in the information systems and updated under the responsibility of the paying agencies, by the paying agencies themselves or the bodies to which that function has been delegated, where applicable via the accredited coordinating body.
- (23) Certain documents or declarations provided for in the first subparagraph of Article 102(1) of Regulation (EU) No 1306/2013 or the Commission acts adopted for the purposes of that Article require the signature of an authorised person or the approval of a person at one or more of the stages of the procedure in question. In such cases, the information systems set up for the communication of those documents should make it possible to identify each person unambiguously and provide reasonable assurance that the contents of the documents, including as regards the stages of the procedure, cannot be altered. That should apply, in particular, as regards the declarations of expenditure and the management declaration attached to the annual accounts referred to in point (c)

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- (iii) of the first subparagraph of Article 102(1) of Regulation (EU) No 1306/2013 and the documents communicated by electronic means under these procedures.
- (24) Pursuant to point (e) of Article 58(1) of Regulation (EU) No 1306/2013, Member States through their paying agencies are responsible for recovering undue payments plus interest. In order to ensure an effective and proper application of those provisions, it is appropriate to lay down harmonised rules as regards the interest applicable to the recovery of undue payments. Without prejudice to points (a) and (b) of the first subparagraph of Article 54(3) of Regulation (EU) No 1306/2013, the obligation for the Member States to recover undue amounts can be executed in different ways. Without prejudice to any other enforcement action provided for in national law, an effective and cost-efficient means of debt recovery is to deduct any outstanding amounts from future payments to the debtor, once the debt has been established in accordance with national legislation. It should therefore be compulsory for Member States to apply that debt recovery method and common conditions for its application should be laid down.
- (25) Detailed provisions should be laid down for both the procedure for the clearance of accounts provided for in Article 51 of Regulation (EU) No 1306/2013 and the conformity clearance procedure provided for in Article 52 of that Regulation, including a mechanism whereby the resulting amounts are, as the case may be, deducted from or added to one of the subsequent payments made to Member States by the Commission.
- (26) With respect to the clearance of accounts procedure provided for in Article 51 of Regulation (EU) No 1306/2013, it is necessary to specify the content of the paying agencies' annual accounts and to establish a date for the transmission of those accounts and other relevant documents to the Commission. The period during which paying agencies must keep the supporting documents regarding all expenditure and assigned revenues at the disposal of the Commission should also be clarified. Moreover, it should be specified that the Commission establishes the form and content of the accounting information to be forwarded by paying agencies.
- (27) In order to ensure that in normal cases the conformity clearance procedure is concluded within a reasonable period of time, it is appropriate to lay down specific time periods for the different stages of the procedure to be respected by the Commission and Member States. At the same time, however, it should be possible for the Commission to extend those time periods where necessary in view of the complexity of a case under investigation. The conformity clearance procedure should give Member States the right to adversarial proceedings and properly assess the information necessary for the Funds' risk evaluation.
- (28) In accordance with Article 59(5) of Regulation (EU) No 1306/2013, Member States are required to ensure a minimum level of on-the-spot checks needed for an effective management of the risk. However, Member States are allowed, under their responsibility, to reduce the minimum level of those on-the-spot checks when the management and control systems have been found to function properly and the error rates remain at an acceptable level. While the necessary minimum levels of on-the-spot checks are to be provided for in the sectoral agricultural legislation, horizontal rules regarding the possibility of reducing the minimum level of on-the-spot checks,

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applicable to all measures financed by the Funds, and the applicable conditions, should be laid down. In addition to these horizontal rules, the sectoral agricultural legislation may provide for additional rules.

- (29) It is further appropriate to lay down rules concerning the performance by Member States of the scrutiny of transactions referred to in Article 80 of Regulation (EU) No 1306/2013, in particular the selection of undertakings, rate and the calendar for the scrutiny.
- (30) In accordance with Chapter III of Title V of Regulation (EU) No 1306/2013 on the scrutiny of transactions, Member States have to send to the Commission a number of communications. As the standardisation of the form and content of such communications facilitates their use and ensures a uniform approach, it is appropriate to adopt detailed rules as to their form and content. Furthermore, rules on the conservation of commercial documents, on the joint actions involving mutual assistance referred to in Article 83 of Regulation (EU) No 1306/2013, as well as on the special departments referred to in Article 85 of that Regulation should be laid down.
- (31) Delegated Regulation (EU) No 907/2014 lays down rules supplementing the legal framework on securities, in particular as regards the requirement to lodge a security, the conditions applying to securities, as well as rules on lodging, releasing and forfeiting a security. To ensure a uniform application of those rules, provisions should be laid down on the form and the procedures for lodging and releasing a security, as well as on the exchange of information and the communications required in that respect.
- (32) In accordance with Chapter IV of Title VII of Regulation (EU) No 1306/2013 on transparency, Member States are required to publish annually the beneficiaries of the Funds, and, inter alia, the amounts received by each beneficiary under each of those Funds. To that end, and in accordance with Article 111 of Regulation (EU) No 1306/2013, the form of that publication should be laid down. That publication should not go further than what is necessary in order to reach the transparency objectives pursued.
- (33) The publication should be in accordance with the information held by paying agencies in their books and records and should concern payments received in the preceding financial year. The information should be presented to the public in a clear, harmonised and searchable manner by 31 May.
- (34) Pursuant to point (c) of the first subparagraph of Article 111(1) of Regulation (EU) No 1306/2013, the amounts of payment corresponding to each measure financed by the Funds received by a beneficiary are to be published. However, to ensure the respect of the obligation laid down in Article 112 of that Regulation, it is also necessary to set the thresholds below which the name of beneficiaries will not be published.
- (35) In accordance with point (b) of the first subparagraph of Article 111(1) of Regulation (EU) No 1306/2013 the publication of the beneficiaries of the Funds is required to identify the municipality in which a beneficiary is resident or is registered. This information should also be made available in respect of beneficiaries that are natural persons and whose names are not to be published in accordance with Article 112 of

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that Regulation. However, if, due to the limited number of beneficiaries residing or registered in a given municipality, the publication of the municipality would have the effect of identifying a beneficiary that is a natural person provisions should be laid down to avoid disproportionate and unnecessary violations of privacy.

- (36) Publication of the information should be implemented via the internet in the form of a search tool which ensures that the public at large is in the position to consult it. The search tool should permit to search on the basis of certain criteria and the results of the search should be presented in an easily accessible form.
- (37) To comply with applicable data protection requirements, beneficiaries of the Funds should be informed of the publication of their data before the publication takes place. The information should be provided to the beneficiaries through the application forms for aid or when the data are collected. As regards expenditure incurred in the financial years 2014 and 2015, in so far as information relating to beneficiaries is not available at the time the personal data is collected, beneficiaries should still be informed within a reasonable period of time before publication actually takes place.
- (38) In order to facilitate public access to the data published, Member States should establish websites containing information relating to beneficiaries of Funds and the thresholds referred to in Article 112 of Regulation (EU) No 1306/2013. In view of the different organisational structures within Member States, they should determine which body is responsible for setting up and maintaining the single website and publishing the data. The Commission should set up a website that contains links to the Member States' websites.
- (39) Article 10 of this Regulation should apply to expenditure incurred and assigned revenue received by Member States as from 16 October 2014 in order to provide for the continuity of reporting within the same financial year.
- (40) In order to ensure consistency in the treatment of ongoing conformity clearance procedures, the time periods provided for in Article 34(3) and 34(4) of this Regulation, should not apply to those procedures, for which the communication in accordance with Article 11(1) of Regulation (EC) No 885/2006 is sent before 1 January 2015.
- (41) Since Chapter IV of Title VII of Regulation (EU) No 1306/2013 on transparency applies to payments made from the financial year 2014 onwards, the relevant provisions of this Regulation should apply to those payments.
- (42) With a view to allowing Member States sufficient time for implementation, the information transmitted in accordance with Annex II, columns V1 and V2, should be provided starting with financial year 2016.
- (43) The measures provided for in this Regulation are in accordance with the opinion of the Committee on the Agricultural Funds,

HAS ADOPTED THIS REGULATION:

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Commencement Information

- I1** Regulation in so far as it relates to the CAP direct payment schemes for the claim year 2020 brought into domestic law on exit day by virtue of [Direct Payments to Farmers \(Legislative Continuity\) Act 2020 \(c. 2\), ss. 1, 9\(3\)](#)
Regulation in so far as it relates to the CAP direct payment schemes brought into domestic law on IP completion day in the form in which it was incorporated on exit day by virtue of [2020 c. 2, s. 1](#) and then subsequently amended during the IP period in relation to each constituent nation in accordance with [The Agriculture \(Payments\) \(Amendment, etc.\) \(EU Exit\) Regulations 2020 \(S.I. 2020/1445\), regs. 1, 2](#)
- I2** Regulation in all other cases apart from direct payment schemes brought into domestic law on IP completion day in the form in which it applied on exit day but as amended by the European Commission or the European Parliament and the Council between exit day and IP completion day and as it applies in EU law immediately before IP completion day in accordance with [The Agriculture \(Payments\) \(Amendment, etc.\) \(EU Exit\) Regulations 2020 \(S.I. 2020/1445\), regs. 1, 2](#)

CHAPTER I

PAYING AGENCIES AND OTHER BODIES

F1 Article 1

Procedure for the accreditation of paying agencies

Textual Amendments

- F1** Arts. 1-3 omitted (31.1.2020 in so far as they relate to the Common Agricultural Policy direct payment schemes) by virtue of [The Financing, Management and Monitoring of Direct Payments to Farmers \(Amendment\) Regulations 2020 \(S.I. 2020/90\), regs. 1\(2\), 13\(2\)](#); and Arts. 1-3 omitted (31.12.2020 in so far as they relate to common organisation of the markets and rural development measures) by virtue of [The Common Agricultural Policy \(Financing, Management and Monitoring Supplementary Provisions\) \(Miscellaneous Amendments\) \(EU Exit\) Regulations 2019 \(S.I. 2019/765\), regs. 1, 4\(2\); 2020 c. 1, Sch. 5 para. 1\(1\)](#)

F1 Article 2

Review of accreditation

Textual Amendments

- F1** Arts. 1-3 omitted (31.1.2020 in so far as they relate to the Common Agricultural Policy direct payment schemes) by virtue of [The Financing, Management and Monitoring of Direct Payments to Farmers \(Amendment\) Regulations 2020 \(S.I. 2020/90\), regs. 1\(2\), 13\(2\)](#); and Arts. 1-3 omitted (31.12.2020 in so far as they relate to common organisation of the markets and rural development measures) by

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virtue of The Common Agricultural Policy (Financing, Management and Monitoring Supplementary Provisions) (Miscellaneous Amendments) (EU Exit) Regulations 2019 (S.I. 2019/765), regs. 1, 4(2); 2020 c. 1, Sch. 5 para. 1(1)

F1 Article 3

Management declaration

Textual Amendments

F1 Arts. 1-3 omitted (31.1.2020 in so far as they relate to the Common Agricultural Policy direct payment schemes) by virtue of The Financing, Management and Monitoring of Direct Payments to Farmers (Amendment) Regulations 2020 (S.I. 2020/90), regs. 1(2), 13(2); and Arts. 1-3 omitted (31.12.2020 in so far as they relate to common organisation of the markets and rural development measures) by virtue of The Common Agricultural Policy (Financing, Management and Monitoring Supplementary Provisions) (Miscellaneous Amendments) (EU Exit) Regulations 2019 (S.I. 2019/765), regs. 1, 4(2); 2020 c. 1, Sch. 5 para. 1(1)

Article 4

[F2 Relevant authorities acting jointly]

[F3] In accordance with Article 7(4) of Regulation (EU) No 1306/2013 the relevant authorities will act jointly on the following:

- i [F4] operating a monthly early warning and monitoring system;
ii publishing beneficiary data [F5] on a single website;
iii meeting international commitments;
iv all of the information set out in Article 7 of Regulation (EU) No 1306/2013.]

F6 2

3 In performing [F7] their tasks], the [F8] relevant authorities acting jointly] may, in accordance with [F9] the procedures applying in the constituent nation,] call on other administrative bodies or departments, particularly on those with accounting or technical expertise.

F10 4

F10 5

Textual Amendments

F2 Words in Art. 4 heading substituted (31.1.2020 in so far as it relates to the Common Agricultural Policy direct payment schemes) by The Financing, Management and Monitoring of Direct Payments to Farmers (Amendment) Regulations 2020 (S.I. 2020/90), regs. 1(2), 13(3)(a); and words in Art. 4 heading substituted (31.12.2020 in so far as it relates to common organisation of the markets and rural development measures) by The Common Agricultural Policy (Financing, Management and Monitoring Supplementary Provisions) (Miscellaneous Amendments) (EU Exit) Regulations 2019 (S.I. 2019/765), regs. 1, 4(3)(a); 2020 c. 1, Sch. 5 para. 1(1)

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- F3** Art. 4(1) substituted (31.1.2020 in so far as it relates to the Common Agricultural Policy direct payment schemes) by [The Financing, Management and Monitoring of Direct Payments to Farmers \(Amendment\) Regulations 2020 \(S.I. 2020/90\)](#), regs. 1(2), **13(3)(b)**; and Art. 4(1) substituted (31.12.2020 in so far as it relates to common organisation of the markets and rural development measures) by [The Common Agricultural Policy \(Financing, Management and Monitoring Supplementary Provisions\) \(Miscellaneous Amendments\) \(EU Exit\) Regulations 2019 \(S.I. 2019/765\)](#), regs. 1, **4(3)(b)**; 2020 c. 1, Sch. 5 para. 1(1)
- F4** Art. 4(1)(i) omitted (W.) (31.12.2020 in so far as it relates to direct payments) by virtue of [The Direct Payments to Farmers and Rural Affairs \(Miscellaneous Amendments etc.\) \(Wales\) \(EU Exit\) Regulations 2020 \(S.I. 2020/1556\)](#), regs. 1(2)(a), **6(2)(a)**
- F5** Words in Art. 4(1)(ii) omitted (W.) (31.12.2020 in so far as it relates to direct payments) by virtue of [The Direct Payments to Farmers and Rural Affairs \(Miscellaneous Amendments etc.\) \(Wales\) \(EU Exit\) Regulations 2020 \(S.I. 2020/1556\)](#), regs. 1(2)(a), **6(2)(b)**
- F6** Art. 4(2) omitted (31.1.2020 in so far as it relates to the Common Agricultural Policy direct payment schemes) by virtue of [The Financing, Management and Monitoring of Direct Payments to Farmers \(Amendment\) Regulations 2020 \(S.I. 2020/90\)](#), regs. 1(2), **13(3)(c)**; and Art. 4(2) omitted (31.12.2020 in so far as it relates to common organisation of the markets and rural development measures) by virtue of [The Common Agricultural Policy \(Financing, Management and Monitoring Supplementary Provisions\) \(Miscellaneous Amendments\) \(EU Exit\) Regulations 2019 \(S.I. 2019/765\)](#), regs. 1, **4(3)(c)**; 2020 c. 1, Sch. 5 para. 1(1)
- F7** Words in Art. 4(3) substituted (31.1.2020 in so far as it relates to the Common Agricultural Policy direct payment schemes) by [The Financing, Management and Monitoring of Direct Payments to Farmers \(Amendment\) Regulations 2020 \(S.I. 2020/90\)](#), regs. 1(2), **13(3)(d)(i)**; and words in Art. 4(3) substituted (31.12.2020 in so far as it relates to common organisation of the markets and rural development measures) by [The Common Agricultural Policy \(Financing, Management and Monitoring Supplementary Provisions\) \(Miscellaneous Amendments\) \(EU Exit\) Regulations 2019 \(S.I. 2019/765\)](#), regs. 1, **4(3)(d)(i)**; 2020 c. 1, Sch. 5 para. 1(1)
- F8** Words in Art. 4(3) substituted (31.1.2020 in so far as it relates to the Common Agricultural Policy direct payment schemes) by [The Financing, Management and Monitoring of Direct Payments to Farmers \(Amendment\) Regulations 2020 \(S.I. 2020/90\)](#), regs. 1(2), **13(3)(d)(ii)**; and words in Art. 4(3) substituted (31.12.2020 in so far as it relates to common organisation of the markets and rural development measures) by [The Common Agricultural Policy \(Financing, Management and Monitoring Supplementary Provisions\) \(Miscellaneous Amendments\) \(EU Exit\) Regulations 2019 \(S.I. 2019/765\)](#), regs. 1, **4(3)(d)(ii)**; 2020 c. 1, Sch. 5 para. 1(1)
- F9** Words in Art. 4(3) substituted (31.1.2020 in so far as it relates to the Common Agricultural Policy direct payment schemes) by [The Financing, Management and Monitoring of Direct Payments to Farmers \(Amendment\) Regulations 2020 \(S.I. 2020/90\)](#), regs. 1(2), **13(3)(d)(iii)**; and words in Art. 4(3) substituted (31.12.2020 in so far as it relates to common organisation of the markets and rural development measures) by [The Common Agricultural Policy \(Financing, Management and Monitoring Supplementary Provisions\) \(Miscellaneous Amendments\) \(EU Exit\) Regulations 2019 \(S.I. 2019/765\)](#), regs. 1, **4(3)(d)(iii)**; 2020 c. 1, Sch. 5 para. 1(1)
- F10** Art. 4(4)(5) omitted (31.1.2020 in so far as it relates to the Common Agricultural Policy direct payment schemes) by virtue of [The Financing, Management and Monitoring of Direct Payments to Farmers \(Amendment\) Regulations 2020 \(S.I. 2020/90\)](#), regs. 1(2), **13(3)(e)**; and Art. 4(4)(5) omitted (31.12.2020 in so far as it relates to common organisation of the markets and rural development measures) by virtue of [The Common Agricultural Policy \(Financing, Management and Monitoring Supplementary Provisions\) \(Miscellaneous Amendments\) \(EU Exit\) Regulations 2019 \(S.I. 2019/765\)](#), regs. 1, **4(3)(e)**; 2020 c. 1, Sch. 5 para. 1(1)

Status: Point in time view as at 31/12/2020.

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)

FII Article 5

Certification

Textual Amendments

- F11** Arts. 5-7 omitted (31.1.2020 in so far as it relates to the Common Agricultural Policy direct payment schemes) by virtue of [The Financing, Management and Monitoring of Direct Payments to Farmers \(Amendment\) Regulations 2020 \(S.I. 2020/90\)](#), regs. 1(2), **13(4)**; and Arts. 5-7 omitted (31.12.2020 in so far as it relates to common organisation of the markets and rural development measures) by virtue of [The Common Agricultural Policy \(Financing, Management and Monitoring Supplementary Provisions\) \(Miscellaneous Amendments\) \(EU Exit\) Regulations 2019 \(S.I. 2019/765\)](#), regs. 1, **4(4)**; 2020 c. 1, Sch. 5 para. 1(1)

FII Article 6

Audit principles

Textual Amendments

- F11** Arts. 5-7 omitted (31.1.2020 in so far as it relates to the Common Agricultural Policy direct payment schemes) by virtue of [The Financing, Management and Monitoring of Direct Payments to Farmers \(Amendment\) Regulations 2020 \(S.I. 2020/90\)](#), regs. 1(2), **13(4)**; and Arts. 5-7 omitted (31.12.2020 in so far as it relates to common organisation of the markets and rural development measures) by virtue of [The Common Agricultural Policy \(Financing, Management and Monitoring Supplementary Provisions\) \(Miscellaneous Amendments\) \(EU Exit\) Regulations 2019 \(S.I. 2019/765\)](#), regs. 1, **4(4)**; 2020 c. 1, Sch. 5 para. 1(1)

FII Article 7

Audit methods

Textual Amendments

- F11** Arts. 5-7 omitted (31.1.2020 in so far as it relates to the Common Agricultural Policy direct payment schemes) by virtue of [The Financing, Management and Monitoring of Direct Payments to Farmers \(Amendment\) Regulations 2020 \(S.I. 2020/90\)](#), regs. 1(2), **13(4)**; and Arts. 5-7 omitted (31.12.2020 in so far as it relates to common organisation of the markets and rural development measures) by virtue of [The Common Agricultural Policy \(Financing, Management and Monitoring Supplementary Provisions\) \(Miscellaneous Amendments\) \(EU Exit\) Regulations 2019 \(S.I. 2019/765\)](#), regs. 1, **4(4)**; 2020 c. 1, Sch. 5 para. 1(1)

Status: Point in time view as at 31/12/2020.

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)

CHAPTER II

FINANCIAL MANAGEMENT ^{F12} ...

SECTION 1

General provisions

^{F13}Article 8

Paying agencies' accounts

Textual Amendments

F13 Arts. 8-10 omitted (31.1.2020 in so far as they relate to the Common Agricultural Policy direct payment schemes) by virtue of [The Financing, Management and Monitoring of Direct Payments to Farmers \(Amendment\) Regulations 2020 \(S.I. 2020/90\)](#), regs. 1(2), **13(6)**; and Arts. 8-10 omitted (31.12.2020 in so far as they relate to common organisation of the markets and rural development measures) by virtue of [The Common Agricultural Policy \(Financing, Management and Monitoring Supplementary Provisions\) \(Miscellaneous Amendments\) \(EU Exit\) Regulations 2019 \(S.I. 2019/765\)](#), regs. 1, **4(6)**; 2020 c. 1, Sch. 5 para. 1(1)

SECTION 2

EAGF accounts

^{F13}Article 9

Provision of information by Member States

Textual Amendments

F13 Arts. 8-10 omitted (31.1.2020 in so far as they relate to the Common Agricultural Policy direct payment schemes) by virtue of [The Financing, Management and Monitoring of Direct Payments to Farmers \(Amendment\) Regulations 2020 \(S.I. 2020/90\)](#), regs. 1(2), **13(6)**; and Arts. 8-10 omitted (31.12.2020 in so far as they relate to common organisation of the markets and rural development measures) by virtue of [The Common Agricultural Policy \(Financing, Management and Monitoring Supplementary Provisions\) \(Miscellaneous Amendments\) \(EU Exit\) Regulations 2019 \(S.I. 2019/765\)](#), regs. 1, **4(6)**; 2020 c. 1, Sch. 5 para. 1(1)

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^{F13}Article 10

Communication of information by Member States

Textual Amendments

F13 Arts. 8-10 omitted (31.1.2020 in so far as they relate to the Common Agricultural Policy direct payment schemes) by virtue of [The Financing, Management and Monitoring of Direct Payments to Farmers \(Amendment\) Regulations 2020 \(S.I. 2020/90\)](#), regs. 1(2), **13(6)**; and Arts. 8-10 omitted (31.12.2020 in so far as they relate to common organisation of the markets and rural development measures) by virtue of [The Common Agricultural Policy \(Financing, Management and Monitoring Supplementary Provisions\) \(Miscellaneous Amendments\) \(EU Exit\) Regulations 2019 \(S.I. 2019/765\)](#), regs. 1, **4(6)**; 2020 c. 1, Sch. 5 para. 1(1)

^{F14}Article 11

General rules on the declaration of expenditure and on assigned revenue

1 Without prejudice to the special provisions on declarations of expenditure and revenue relating to public storage referred to in Article 12, expenditure and [^{F15}declared revenue] by paying agencies in respect of a given month shall correspond to payments and receipts actually effected during that month.

That expenditure and revenue shall be entered in the accounts of the [^{F16}direct payment support][^{F17}CMO support] in respect of financial year N.

^{F18}
...

2 Expenditure and [^{F19}declared revenue] shall be taken into consideration on the date on which the account of the paying agency was debited or credited. However, for payments, the date to be taken into consideration may be the date on which the agency concerned issued the payment document and sent it to a financial institution or to the beneficiary. Each paying agency shall use the same method throughout the financial year.

3 ^{F20}
...

Where corrections to assigned revenue lead, at paying agency level, to the declaration of negative revenue assigned for a budget line, surplus corrections shall be carried over to the following month. They shall, where appropriate, be settled when the accounts for the year concerned are cleared.

4 Payment orders which are not executed and payments debited to the account, then re-credited, shall be shown in the accounts as deductions from expenditure in respect of the month during which the failure to execute or the cancellation is reported to the paying agency.

5 Where payments due under [^{F21}direct payment support][^{F22}CMO support] are encumbered by claims, they shall be deemed to have been effected in their entirety for the purpose of applying paragraph 1:

- a on the date of the payment of the sum due to the beneficiary, if the claim is less than the expenditure settled;

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b on the date of set-off, if the expenditure is less than or equal to the claim.

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Textual Amendments

- F14** Art. 11 omitted (W.) (31.12.2020 in so far as it relates to direct payments) by virtue of [The Direct Payments to Farmers and Rural Affairs \(Miscellaneous Amendments etc.\) \(Wales\) \(EU Exit\) Regulations 2020 \(S.I. 2020/1556\)](#), regs. 1(2)(a), **6(3)**
- F15** Words in Art. 11(1) substituted (31.1.2020 in so far as it relates to the Common Agricultural Policy direct payment schemes) by [The Financing, Management and Monitoring of Direct Payments to Farmers \(Amendment\) Regulations 2020 \(S.I. 2020/90\)](#), regs. 1(2), **13(7)(a)(i)**; and words in Art. 11(1) substituted (31.12.2020 in so far as it relates to common organisation of the markets and rural development measures) by [The Common Agricultural Policy \(Financing, Management and Monitoring Supplementary Provisions\) \(Miscellaneous Amendments\) \(EU Exit\) Regulations 2019 \(S.I. 2019/765\)](#), regs. 1, **4(7)(a)(i)**; 2020 c. 1, Sch. 5 para. 1(1)
- F16** Words in Art. 11(1) substituted for “EAGF budget” (31.1.2020 in so far as it relates to the Common Agricultural Policy direct payment schemes) by [The Financing, Management and Monitoring of Direct Payments to Farmers \(Amendment\) Regulations 2020 \(S.I. 2020/90\)](#), regs. 1(2), **13(7)(a)(ii)**
- F17** Words in Art. 11(1) substituted for “EAGF budget” (31.12.2020 in so far as it relates to common organisation of the markets and rural development measures) by [The Common Agricultural Policy \(Financing, Management and Monitoring Supplementary Provisions\) \(Miscellaneous Amendments\) \(EU Exit\) Regulations 2019 \(S.I. 2019/765\)](#), regs. 1, **4(7)(a)(ii)** (as amended by S.I. 2020/1445, regs. 1(2)(b), 7(3)); 2020 c. 1, Sch. 5 para. 1(1)
- F18** Words in Art. 11(1) omitted (31.1.2020 in so far as it relates to the Common Agricultural Policy direct payment schemes) by virtue of [The Financing, Management and Monitoring of Direct Payments to Farmers \(Amendment\) Regulations 2020 \(S.I. 2020/90\)](#), regs. 1(2), **13(7)(a)(iii)**; and words in Art. 11(1) omitted (31.12.2020 in so far as it relates to common organisation of the markets and rural development measures) by virtue of [The Common Agricultural Policy \(Financing, Management and Monitoring Supplementary Provisions\) \(Miscellaneous Amendments\) \(EU Exit\) Regulations 2019 \(S.I. 2019/765\)](#), regs. 1, **4(7)(a)(iii)**; 2020 c. 1, Sch. 5 para. 1(1)
- F19** Words in Art. 11(2) substituted (31.1.2020 in so far as it relates to the Common Agricultural Policy direct payment schemes) by [The Financing, Management and Monitoring of Direct Payments to Farmers \(Amendment\) Regulations 2020 \(S.I. 2020/90\)](#), regs. 1(2), **13(7)(b)**; and words in Art. 11(2) substituted (31.12.2020 in so far as it relates to common organisation of the markets and rural development measures) by [The Common Agricultural Policy \(Financing, Management and Monitoring Supplementary Provisions\) \(Miscellaneous Amendments\) \(EU Exit\) Regulations 2019 \(S.I. 2019/765\)](#), regs. 1, **4(7)(b)**; 2020 c. 1, Sch. 5 para. 1(1)
- F20** Words in Art. 11(3) omitted (31.1.2020 in so far as it relates to the Common Agricultural Policy direct payment schemes) by virtue of [The Financing, Management and Monitoring of Direct Payments to Farmers \(Amendment\) Regulations 2020 \(S.I. 2020/90\)](#), regs. 1(2), **13(7)(c)**; and words in Art. 11(3) omitted (31.12.2020 in so far as it relates to common organisation of the markets and rural development measures) by virtue of [The Common Agricultural Policy \(Financing, Management and Monitoring Supplementary Provisions\) \(Miscellaneous Amendments\) \(EU Exit\) Regulations 2019 \(S.I. 2019/765\)](#), regs. 1, **4(7)(c)**; 2020 c. 1, Sch. 5 para. 1(1)
- F21** Words in Art. 11(5) substituted for “the EAGF” (31.1.2020 in so far as it relates to the Common Agricultural Policy direct payment schemes) by [The Financing, Management and Monitoring of Direct Payments to Farmers \(Amendment\) Regulations 2020 \(S.I. 2020/90\)](#), regs. 1(2), **13(7)(d)**
- F22** Words in Art. 11(5) substituted for “the EAGF” (31.12.2020 in so far as it relates to common organisation of the markets and rural development measures) by [The Common Agricultural Policy \(Financing, Management and Monitoring Supplementary Provisions\) \(Miscellaneous Amendments\) \(EU Exit\) Regulations 2019 \(S.I. 2019/765\)](#), regs. 1, **4(7)(d)** (S.I. 2020/1445, regs. 1(2)(b), 7(3)); 2020 c. 1, Sch. 5 para. 1(1)

Status: Point in time view as at 31/12/2020.

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)

F23 Art. 11(6) omitted (31.1.2020 in so far as it relates to the Common Agricultural Policy direct payment schemes) by virtue of [The Financing, Management and Monitoring of Direct Payments to Farmers \(Amendment\) Regulations 2020 \(S.I. 2020/90\)](#), regs. 1(2), **13(7)(e)**; and Art. 11(6) omitted (31.12.2020 insofar as relates to common organisation of the markets and rural development measures) by virtue of [The Common Agricultural Policy \(Financing, Management and Monitoring Supplementary Provisions\) \(Miscellaneous Amendments\) \(EU Exit\) Regulations 2019 \(S.I. 2019/765\)](#), regs. 1, **4(7)(e)**; 2020 c. 1, Sch. 5 para. 1(1)

Article 12

Special rules on declarations of expenditure relating to public storage

1 The operations to be taken into consideration for drawing up declarations of expenditure relating to public storage shall be those entered at the end of a given month in the accounts of the paying agency which have taken place from the beginning of the accounting year within the meaning of point (a) of the first subparagraph of Article 3(3) of Delegated Regulation (EU) No 907/2014 up to the end of that month.

2 Such declarations of expenditure shall comprise the values and amounts determined in accordance with Articles 17 and 18 of this Regulation and Article 4 of Commission Delegated Regulation (EU) No 906/2014⁽¹¹⁾ entered in the accounts by paying agencies during the month following that to which the operations relate.

However:

- ^{F24}a in the case of operations carried out in the course of September, the values and amounts shall be entered in the accounts by paying agencies by 15 October at the latest;]
- b in the case of the overall depreciation amounts referred to in point (e) of Article 3(1) of Delegated Regulation (EU) No 906/2014, the amounts shall be entered in the accounts on the date laid down in the decision providing for them.

Textual Amendments

F24 Art. 12(2)(a) omitted (31.12.2020 in so far as it relates to common organisation of the markets and rural development measures) by virtue of [The Common Agricultural Policy \(Financing, Management and Monitoring Supplementary Provisions\) \(Miscellaneous Amendments\) \(EU Exit\) Regulations 2019 \(S.I. 2019/765\)](#), regs. 1, **4(8)**; 2020 c. 1, Sch. 5 para. 1(1)

^{F25}Article 13

Payment decision by the Commission

Textual Amendments

F25 Arts. 13, 14 omitted (31.1.2020 in so far as they relate to the Common Agricultural Policy direct payment schemes) by virtue of [The Financing, Management and Monitoring of Direct Payments to Farmers \(Amendment\) Regulations 2020 \(S.I. 2020/90\)](#), regs. 1(2), **13(8)**; and Arts. 13-15 omitted (31.12.2020 in so far as they relate to common organisation of the markets and rural development measures) by virtue of [The Common Agricultural Policy \(Financing, Management and Monitoring](#)

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Supplementary Provisions) (Miscellaneous Amendments) (EU Exit) Regulations 2019 (S.I. 2019/765), regs. 1, **4(9)**; 2020 c. 1, Sch. 5 para. 1(1)

^{F25} *Article 14*

Making resources available to Member States

Textual Amendments

F25 Arts. 13, 14 omitted (31.1.2020 in so far as they relate to the Common Agricultural Policy direct payment schemes) by virtue of [The Financing, Management and Monitoring of Direct Payments to Farmers \(Amendment\) Regulations 2020 \(S.I. 2020/90\)](#), regs. 1(2), **13(8)**; and Arts. 13-15 omitted (31.12.2020 in so far as they relate to common organisation of the markets and rural development measures) by virtue of [The Common Agricultural Policy \(Financing, Management and Monitoring Supplementary Provisions\) \(Miscellaneous Amendments\) \(EU Exit\) Regulations 2019 \(S.I. 2019/765\)](#), regs. 1, **4(9)**; 2020 c. 1, Sch. 5 para. 1(1)

^{F26} *Article 15*

Communication under public intervention

Textual Amendments

F26 Arts. 13-15 omitted (31.12.2020 in so far as they relate to common organisation of the markets and rural development measures) by virtue of [The Common Agricultural Policy \(Financing, Management and Monitoring Supplementary Provisions\) \(Miscellaneous Amendments\) \(EU Exit\) Regulations 2019 \(S.I. 2019/765\)](#), regs. 1, **4(9)**; 2020 c. 1, **Sch. 5 para. 1(1)**

Article 16

Content of the public storage accounts to be kept by paying agencies

1 The stock accounts provided for in point (a) of the first subparagraph of Article 3(3) of Delegated Regulation (EU) No 907/2014 shall contain the following categories of elements, shown separately:

- a the quantities of products recorded on entry into and removal from storage, with or without physical movement;
- ^{F27}b
- c quantities taken as samples, distinguishing samples taken by purchasers;
- d the quantities which, after checking by visual examination in the context of the annual stock-taking or during the inspection after taking into intervention, may no longer be repackaged and are the subject of direct sales;
- e quantities missing, for identifiable or unidentifiable reasons, including those corresponding to the legal tolerance limits;

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- f quantities which have deteriorated;
 - g surplus quantities;
 - h missing quantities exceeding the tolerance limits;
 - i quantities which have entered into storage and been found not to meet the requirements and for which taking-over has therefore been refused;
 - j net quantities in storage at the end of each month or accounting year, which are carried forward to the next month or accounting year.
- 2 The financial accounts provided for in point (a) of the first subparagraph of Article 3(3) of Delegated Regulation (EU) No 907/2014 shall contain:
- a the value of the quantities referred to in point (a) of paragraph 1 of this Article, showing separately the value of the quantities bought in and of the quantities sold;
 - b the book value of the quantities used or taken into account under the free distribution arrangements referred to in point (b) of paragraph 1 of this Article;
 - c the financing costs referred to in point (a) of Article 3(1) of Delegated Regulation (EU) No 906/2014;
 - d expenditure on physical operations as referred to in points (b) and (c) of Article 3(1) of Delegated Regulation (EU) No 906/2014;
 - e amounts resulting from depreciation as referred to in point (e) of Article 3(1) of Delegated Regulation (EU) No 906/2014;
 - f the amounts collected or recovered from sellers, purchasers and storers, other than those referred to in Article 20(2) of this Regulation;
 - g the amount from direct sales carried out after the annual stock-taking or following checks after products are taken into intervention storage;
 - h losses and gains on removals of products, taking account of depreciation as referred to in point (e) of this paragraph;
 - i other debits and credits, in particular those corresponding to the quantities referred to in points (c) to (g) of paragraph 1 of this Article;
 - j the average book value, expressed per tonne or per hectolitre, as the case may be.

Textual Amendments

F27 Art. 16(1)(b) omitted (31.12.2020 in so far as it relates to common organisation of the markets and rural development measures) by virtue of [The Common Agricultural Policy \(Financing, Management and Monitoring Supplementary Provisions\) \(Miscellaneous Amendments\) \(EU Exit\) Regulations 2019 \(S.I. 2019/765\)](#), regs. 1, **4(10)** (as substituted by [S.I. 2019/1405](#), regs. 1(2), 3(3)); 2020 c. 1, Sch. 5 para. 1(1)

Article 17

Accounting related to public intervention

- 1 The elements referred to in Article 16 shall be booked for the quantities, values, amounts and averages actually recorded by paying agencies ^{F28}....
- 2 The records and calculations referred to in paragraph 1 shall be made subject to the application of the following rules:
- a the removal costs relating to quantities for which quantitative losses or deterioration have been recorded, in accordance with the rules laid down in Annexes VI and VII to

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- Delegated Regulation (EU) No 906/2014, shall be entered in the accounts only for the quantities actually sold and removed from storage;
- b quantities recorded as missing on transfer between [^{F29}constituent nations] shall not be deemed to have entered storage in the [^{F30}constituent nation] of destination and shall not be covered by standard entry costs;
 - c the standard entry and removal costs fixed for transport and transfer shall be entered in the accounts if those costs are not considered, under [^{F31}any provision], to be an integral part of the transport costs;
 - d unless specific [^{F32}sectoral agricultural legislation provides] otherwise, amounts accruing from sales of products which have deteriorated and any other amounts received in this context shall not be entered in the [^{F33}CMO support] account records;
 - e any surplus quantities recorded shall be entered in the accounts as a negative amount, in the missing quantities in the stock situation and movements. Those quantities shall be included when determining the quantities exceeding the tolerance limit;
 - f samples other than those taken by purchasers shall be entered in the accounts in accordance with point 2(a) of Annex VII to Delegated Regulation (EU) No 906/2014.

F34

Textual Amendments

- F28** Words in Art. 17(1) omitted (31.12.2020 in so far as it relates to common organisation of the markets and rural development measures) by virtue of [The Common Agricultural Policy \(Financing, Management and Monitoring Supplementary Provisions\) \(Miscellaneous Amendments\) \(EU Exit\) Regulations 2019 \(S.I. 2019/765\)](#), regs. 1, [4\(11\)\(a\)](#); 2020 c. 1, Sch. 5 para. 1(1)
- F29** Words in Art. 17(2)(b) substituted (31.12.2020 in so far as it relates to common organisation of the markets and rural development measures) by [The Common Agricultural Policy \(Financing, Management and Monitoring Supplementary Provisions\) \(Miscellaneous Amendments\) \(EU Exit\) Regulations 2019 \(S.I. 2019/765\)](#), regs. 1, [4\(11\)\(b\)\(i\)\(aa\)](#); 2020 c. 1, Sch. 5 para. 1(1)
- F30** Words in Art. 17(2)(b) substituted (31.12.2020 in so far as it relates to common organisation of the markets and rural development measures) by [The Common Agricultural Policy \(Financing, Management and Monitoring Supplementary Provisions\) \(Miscellaneous Amendments\) \(EU Exit\) Regulations 2019 \(S.I. 2019/765\)](#), regs. 1, [4\(11\)\(b\)\(i\)\(bb\)](#); 2020 c. 1, Sch. 5 para. 1(1)
- F31** Words in Art. 17(2)(c) substituted (31.12.2020 in so far as it relates to common organisation of the markets and rural development measures) by [The Common Agricultural Policy \(Financing, Management and Monitoring Supplementary Provisions\) \(Miscellaneous Amendments\) \(EU Exit\) Regulations 2019 \(S.I. 2019/765\)](#), regs. 1, [4\(11\)\(b\)\(ii\)](#); 2020 c. 1, Sch. 5 para. 1(1)
- F32** Words in Art. 17(2)(d) substituted (31.12.2020 in so far as it relates to common organisation of the markets and rural development measures) by [The Common Agricultural Policy \(Financing, Management and Monitoring Supplementary Provisions\) \(Miscellaneous Amendments\) \(EU Exit\) Regulations 2019 \(S.I. 2019/765\)](#), regs. 1, [4\(11\)\(b\)\(iii\)\(aa\)](#); 2020 c. 1, Sch. 5 para. 1(1)
- F33** Words in Art. 17(2)(d) substituted (31.12.2020 in so far as it relates to common organisation of the markets and rural development measures) by [The Common Agricultural Policy \(Financing, Management and Monitoring Supplementary Provisions\) \(Miscellaneous Amendments\) \(EU Exit\) Regulations 2019 \(S.I. 2019/765\)](#), regs. 1, [4\(11\)\(b\)\(iii\)\(bb\)](#) (as amended by S.I. 2020/1445, regs. 1(2)(b), 7(3)); 2020 c. 1, Sch. 5 para. 1(1)
- F34** Art. 17(3) omitted (31.12.2020 in so far as it relates to common organisation of the markets and rural development measures) by virtue of [The Common Agricultural Policy \(Financing, Management and Monitoring Supplementary Provisions\) \(Miscellaneous Amendments\) \(EU Exit\) Regulations 2019 \(S.I. 2019/765\)](#), regs. 1, [4\(11\)\(c\)](#); 2020 c. 1, Sch. 5 para. 1(1)

Status: Point in time view as at 31/12/2020.

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Article 18

Dates for entering expenditure and revenue and product movements in the accounts for public intervention

1 The various items of expenditure and revenue shall be entered in the accounts on the date on which the physical operation under the public intervention measure takes place and by using the exchange rate as referred to in Article 3(2) of Delegated Regulation (EU) No 906/2014.

However, the following dates shall apply in the cases set out below:

- a the date of receipt, in the case of amounts received or recovered, as referred to in points (f) and (g) of Article 16(2) of this Regulation;
- b the date of actual payment of costs relating to physical operations ^{F35}....

2 The various elements relating to the physical movement of products and the management of stocks shall be entered in the accounts on the date on which the physical operation under the intervention measure takes place.

However, the following dates shall apply in the cases set out below:

- a the date of taking-over of products by the paying agency, in accordance with Article 31(2) and Article 33 of Commission Regulation (EU) No 1272/2009⁽¹²⁾, for quantities entering public storage without any change in the place of storage;
- b regarding missing or deteriorated and surplus quantities, the date of the finding as to the facts in the case of missing or deteriorated and surplus quantities;
- c the date of actual removal from storage, in the case of direct sales of products remaining in storage which can no longer be repackaged after visual examination in the context of the annual stock-taking or during the inspection after taking into intervention;
- d the last day of the accounting year, for any losses exceeding the tolerance limit referred to in Article 4(2) of Delegated Regulation (EU) No 907/2014.

Textual Amendments

- F35** Words in Art. 18(1)(b) omitted (31.12.2020 in so far as it relates to common organisation of the markets and rural development measures) by virtue of [The Common Agricultural Policy \(Financing, Management and Monitoring Supplementary Provisions\) \(Miscellaneous Amendments\) \(EU Exit\) Regulations 2019 \(S.I. 2019/765\)](#), regs. 1, **4(12)**; 2020 c. 1, Sch. 5 para. 1(1)

^{F36} Article 19

Amount financed under public intervention

Textual Amendments

- F36** Arts. 19-26 omitted (31.12.2020 in so far as they relate to common organisation of the markets and rural development measures) by virtue of [The Common Agricultural Policy \(Financing, Management and Monitoring Supplementary Provisions\) \(Miscellaneous Amendments\) \(EU Exit\) Regulations 2019 \(S.I. 2019/765\)](#), regs. 1, **4(13)**; 2020 c. 1, Sch. 5 para. 1(1)

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^{F36}Article 20

Declarations of public intervention expenditure and revenue

Textual Amendments

F36 Arts. 19-26 omitted (31.12.2020 in so far as they relate to common organisation of the markets and rural development measures) by virtue of [The Common Agricultural Policy \(Financing, Management and Monitoring Supplementary Provisions\) \(Miscellaneous Amendments\) \(EU Exit\) Regulations 2019](#) (S.I. 2019/765), regs. 1, **4(13)**; 2020 c. 1, Sch. 5 para. 1(1)

SECTION 3

EAFRD accounts

^{F36}Article 21

Forecast of funding requirements

Textual Amendments

F36 Arts. 19-26 omitted (31.12.2020 in so far as they relate to common organisation of the markets and rural development measures) by virtue of [The Common Agricultural Policy \(Financing, Management and Monitoring Supplementary Provisions\) \(Miscellaneous Amendments\) \(EU Exit\) Regulations 2019](#) (S.I. 2019/765), regs. 1, **4(13)**; 2020 c. 1, Sch. 5 para. 1(1)

^{F36}Article 22

Declarations of expenditure

Textual Amendments

F36 Arts. 19-26 omitted (31.12.2020 in so far as they relate to common organisation of the markets and rural development measures) by virtue of [The Common Agricultural Policy \(Financing, Management and Monitoring Supplementary Provisions\) \(Miscellaneous Amendments\) \(EU Exit\) Regulations 2019](#) (S.I. 2019/765), regs. 1, **4(13)**; 2020 c. 1, Sch. 5 para. 1(1)

Status: Point in time view as at 31/12/2020.

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)

^{F36}Article 23

Calculation of the amount to be paid

Textual Amendments

F36 Arts. 19-26 omitted (31.12.2020 in so far as they relate to common organisation of the markets and rural development measures) by virtue of [The Common Agricultural Policy \(Financing, Management and Monitoring Supplementary Provisions\) \(Miscellaneous Amendments\) \(EU Exit\) Regulations 2019 \(S.I. 2019/765\)](#), regs. 1, **4(13)**; 2020 c. 1, Sch. 5 para. 1(1)

SECTION 4

Common provisions for the EAGF and EAFRD

^{F37}Article 24

Electronic exchange of information and documents

Textual Amendments

F37 Arts. 24-26 omitted (31.1.2020 in so far as it relates to the Common Agricultural Policy direct payment schemes) by virtue of [The Financing, Management and Monitoring of Direct Payments to Farmers \(Amendment\) Regulations 2020 \(S.I. 2020/90\)](#), regs. 1(2), **13(9)**; and Arts. 19-26 omitted (31.12.2020 insofar as relates to common organisation of the markets and rural development measures) by virtue of [The Common Agricultural Policy \(Financing, Management and Monitoring Supplementary Provisions\) \(Miscellaneous Amendments\) \(EU Exit\) Regulations 2019 \(S.I. 2019/765\)](#), regs. 1, **4(13)**; 2020 c. 1, Sch. 5 para. 1(1)

^{F37}Article 25

Suspension of payment in case of late submission

Textual Amendments

F37 Arts. 24-26 omitted (31.1.2020 in so far as it relates to the Common Agricultural Policy direct payment schemes) by virtue of [The Financing, Management and Monitoring of Direct Payments to Farmers \(Amendment\) Regulations 2020 \(S.I. 2020/90\)](#), regs. 1(2), **13(9)**; and Arts. 19-26 omitted (31.12.2020 insofar as relates to common organisation of the markets and rural development measures) by virtue of [The Common Agricultural Policy \(Financing, Management and Monitoring](#)

Status: Point in time view as at 31/12/2020.

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)

Supplementary Provisions) (Miscellaneous Amendments) (EU Exit) Regulations 2019 (S.I. 2019/765), regs. 1, **4(13)**; 2020 c. 1, Sch. 5 para. 1(1)

^{F37} *Article 26*

Acquisition of satellite images

Textual Amendments

F37 Arts. 24-26 omitted (31.1.2020 in so far as it relates to the Common Agricultural Policy direct payment schemes) by virtue of [The Financing, Management and Monitoring of Direct Payments to Farmers \(Amendment\) Regulations 2020 \(S.I. 2020/90\)](#), regs. 1(2), **13(9)**; and Arts. 19-26 omitted (31.12.2020 insofar as relates to common organisation of the markets and rural development measures) by virtue of [The Common Agricultural Policy \(Financing, Management and Monitoring Supplementary Provisions\) \(Miscellaneous Amendments\) \(EU Exit\) Regulations 2019 \(S.I. 2019/765\)](#), regs. 1, **4(13)**; 2020 c. 1, Sch. 5 para. 1(1)

Textual Amendments

F12 Words in Ch. 2 heading omitted (31.1.2020 in so far as it relates to the Common Agricultural Policy direct payment schemes) by virtue of [The Financing, Management and Monitoring of Direct Payments to Farmers \(Amendment\) Regulations 2020 \(S.I. 2020/90\)](#), regs. 1(2), **13(5)**; and words in Ch. 2 heading omitted (31.12.2020 in so far as it relates to common organisation of the markets and rural development measures) by virtue of [The Common Agricultural Policy \(Financing, Management and Monitoring Supplementary Provisions\) \(Miscellaneous Amendments\) \(EU Exit\) Regulations 2019 \(S.I. 2019/765\)](#), regs. 1, **4(5)**; 2020 c. 1, **Sch. 5 para. 1(1)**

CHAPTER III

CLEARANCE OF ACCOUNTS

SECTION 1

Recovery of Debts

Article 27

Interest applicable to recovery of undue payments

1 Unless otherwise provided in sectoral agricultural legislation, the interest on undue payments to be recovered as a consequence of irregularity or negligence, shall be calculated for the period elapsing between the expiry of the payment deadline for the beneficiary indicated in the recovery order and the date of the repayment or deduction. The payment deadline shall not be set at more than 60 days after the recovery order. [^{F38}[^{F39}A relevant authority] may decide not to recover the interest when the amount of interest does not exceed [^{F40}EUR 5][^{F40}£5.00].]

Status: Point in time view as at 31/12/2020.

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)

2 The interest rate to be applied shall in any case not be lower than the interest rate provided for by [^{F41}national law][^{F41}the law applying in the constituent nation] for the recovery of comparable undue expenditures or for the collection of receivables due.

Textual Amendments

- F38** Inserted by Commission Implementing Regulation (EU) 2018/56 of 12 January 2018 amending Implementing Regulation (EU) No 908/2014 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.
- F39** Words in Art. 27(1) substituted (31.1.2020 in so far as it relates to the Common Agricultural Policy direct payment schemes) by The Financing, Management and Monitoring of Direct Payments to Farmers (Amendment) Regulations 2020 (S.I. 2020/90), regs. 1(2), **13(10)**; and words in Art. 27(1) substituted (31.12.2020 in so far as it relates to common organisation of the markets and rural development measures) by The Common Agricultural Policy (Financing, Management and Monitoring Supplementary Provisions) (Miscellaneous Amendments) (EU Exit) Regulations 2019 (S.I. 2019/765), regs. 1, **4(14)**; 2020 c. 1, Sch. 5 para. 1(1)
- F40** Sum in Art. 27(1) substituted (W.) (31.12.2020 in so far as it relates to direct payments) by The Direct Payments to Farmers and Rural Affairs (Miscellaneous Amendments etc.) (Wales) (EU Exit) Regulations 2020 (S.I. 2020/1556), regs. 1(2)(a), **6(4)**
- F41** Words in Art. 27(2) substituted (S.) (31.12.2020 except in relation to support for direct payments) by The Rural Development (EU Exit) (Scotland) (Amendment) Regulations 2020 (S.S.I. 2020/477), regs. 1(3), **7(2)**

Article 28

Recovery by offsetting

Without prejudice to any other enforcement action provided for by [^{F42}the law applying in the constituent nation], [^{F43}the relevant authority] shall off-set any outstanding debt of a beneficiary [^{F44}established in accordance with national law] against any future payments to be made [^{F45}[^{F46}under direct payment support and support under the European Agricultural Guarantee Fund and European Agricultural Fund for Rural Development]] by the paying agency responsible for the recovery of the debt to that beneficiary.

Textual Amendments

- F42** Words in Art. 28 substituted (31.1.2020 in so far as it relates to the Common Agricultural Policy direct payment schemes) by The Financing, Management and Monitoring of Direct Payments to Farmers (Amendment) Regulations 2020 (S.I. 2020/90), regs. 1(2), **13(11)(a)**; and words in Art. 28 substituted (31.12.2020 in so far as it relates to common organisation of the markets and rural development measures) by The Common Agricultural Policy (Financing, Management and Monitoring Supplementary Provisions) (Miscellaneous Amendments) (EU Exit) Regulations 2019 (S.I. 2019/765), regs. 1, **4(15)(a)**; 2020 c. 1, Sch. 5 para. 1(1)
- F43** Words in Art. 28 substituted (31.1.2020 in so far as it relates to the Common Agricultural Policy direct payment schemes) by The Financing, Management and Monitoring of Direct Payments to Farmers (Amendment) Regulations 2020 (S.I. 2020/90), regs. 1(2), **13(11)(b)**; and words in Art. 28 substituted (31.12.2020 in so far as it relates to common organisation of the markets and rural development measures) by The Common Agricultural Policy (Financing, Management and Monitoring

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- Supplementary Provisions) (Miscellaneous Amendments) (EU Exit) Regulations 2019 (S.I. 2019/765), regs. 1, **4(15)(b)**; 2020 c. 1, Sch. 5 para. 1(1)
- F44** Words in Art. 28 omitted (W.) (31.12.2020 in so far as it relates to direct payments) by virtue of The Direct Payments to Farmers and Rural Affairs (Miscellaneous Amendments etc.) (Wales) (EU Exit) Regulations 2020 (S.I. 2020/1556), regs. 1(2)(a), **6(5)(a)**
- F45** Words in Art. 28 inserted (31.1.2020 in so far as it relates to the Common Agricultural Policy direct payment schemes) by The Financing, Management and Monitoring of Direct Payments to Farmers (Amendment) Regulations 2020 (S.I. 2020/90), regs. 1(2), **13(11)(c)**
- F46** Words in Art. 28 omitted (W.) (31.12.2020 in so far as it relates to direct payments) by virtue of The Direct Payments to Farmers and Rural Affairs (Miscellaneous Amendments etc.) (Wales) (EU Exit) Regulations 2020 (S.I. 2020/1556), regs. 1(2)(a), **6(5)(b)**

SECTION 2

Clearance

^{F47} Article 29

Content of the annual accounts

Textual Amendments

- F47** Arts. 29-40 omitted (31.1.2020 in so far as they relate to the Common Agricultural Policy direct payment schemes) by virtue of [The Financing, Management and Monitoring of Direct Payments to Farmers \(Amendment\) Regulations 2020 \(S.I. 2020/90\)](#), regs. 1(2), **13(12)**; and Arts. 29-40 omitted (31.12.2020 in so far as they relate to common organisation of the markets and rural development measures) by virtue of [The Common Agricultural Policy \(Financing, Management and Monitoring Supplementary Provisions\) \(Miscellaneous Amendments\) \(EU Exit\) Regulations 2019 \(S.I. 2019/765\)](#), regs. 1, **4(16)**; 2020 c. 1, Sch. 5 para. 1(1)

^{F47} Article 30

Transmission of information

Textual Amendments

- F47** Arts. 29-40 omitted (31.1.2020 in so far as they relate to the Common Agricultural Policy direct payment schemes) by virtue of [The Financing, Management and Monitoring of Direct Payments to Farmers \(Amendment\) Regulations 2020 \(S.I. 2020/90\)](#), regs. 1(2), **13(12)**; and Arts. 29-40 omitted (31.12.2020 in so far as they relate to common organisation of the markets and rural development measures) by virtue of [The Common Agricultural Policy \(Financing, Management and Monitoring Supplementary Provisions\) \(Miscellaneous Amendments\) \(EU Exit\) Regulations 2019 \(S.I. 2019/765\)](#), regs. 1, **4(16)**; 2020 c. 1, Sch. 5 para. 1(1)

Status: Point in time view as at 31/12/2020.

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)

^{F47} Article 31

Form and content of the accounting information

Textual Amendments

F47 Arts. 29-40 omitted (31.1.2020 in so far as they relate to the Common Agricultural Policy direct payment schemes) by virtue of [The Financing, Management and Monitoring of Direct Payments to Farmers \(Amendment\) Regulations 2020 \(S.I. 2020/90\)](#), regs. 1(2), **13(12)**; and Arts. 29-40 omitted (31.12.2020 in so far as they relate to common organisation of the markets and rural development measures) by virtue of [The Common Agricultural Policy \(Financing, Management and Monitoring Supplementary Provisions\) \(Miscellaneous Amendments\) \(EU Exit\) Regulations 2019 \(S.I. 2019/765\)](#), regs. 1, **4(16)**; 2020 c. 1, Sch. 5 para. 1(1)

^{F47} Article 32

Conservation of accounting information

Textual Amendments

F47 Arts. 29-40 omitted (31.1.2020 in so far as they relate to the Common Agricultural Policy direct payment schemes) by virtue of [The Financing, Management and Monitoring of Direct Payments to Farmers \(Amendment\) Regulations 2020 \(S.I. 2020/90\)](#), regs. 1(2), **13(12)**; and Arts. 29-40 omitted (31.12.2020 in so far as they relate to common organisation of the markets and rural development measures) by virtue of [The Common Agricultural Policy \(Financing, Management and Monitoring Supplementary Provisions\) \(Miscellaneous Amendments\) \(EU Exit\) Regulations 2019 \(S.I. 2019/765\)](#), regs. 1, **4(16)**; 2020 c. 1, Sch. 5 para. 1(1)

^{F47} Article 33

Financial clearance

Textual Amendments

F47 Arts. 29-40 omitted (31.1.2020 in so far as they relate to the Common Agricultural Policy direct payment schemes) by virtue of [The Financing, Management and Monitoring of Direct Payments to Farmers \(Amendment\) Regulations 2020 \(S.I. 2020/90\)](#), regs. 1(2), **13(12)**; and Arts. 29-40 omitted (31.12.2020 in so far as they relate to common organisation of the markets and rural development measures) by virtue of [The Common Agricultural Policy \(Financing, Management and Monitoring Supplementary Provisions\) \(Miscellaneous Amendments\) \(EU Exit\) Regulations 2019 \(S.I. 2019/765\)](#), regs. 1, **4(16)**; 2020 c. 1, Sch. 5 para. 1(1)

Status: Point in time view as at 31/12/2020.

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^{F47} Article 34

Conformity clearance

Textual Amendments

F47 Arts. 29-40 omitted (31.1.2020 in so far as they relate to the Common Agricultural Policy direct payment schemes) by virtue of [The Financing, Management and Monitoring of Direct Payments to Farmers \(Amendment\) Regulations 2020 \(S.I. 2020/90\)](#), regs. 1(2), **13(12)**; and Arts. 29-40 omitted (31.12.2020 in so far as they relate to common organisation of the markets and rural development measures) by virtue of [The Common Agricultural Policy \(Financing, Management and Monitoring Supplementary Provisions\) \(Miscellaneous Amendments\) \(EU Exit\) Regulations 2019 \(S.I. 2019/765\)](#), regs. 1, **4(16)**; 2020 c. 1, Sch. 5 para. 1(1)

^{F47} Article 35

Decision not to start or pursue a conformity clearance inquiry

Textual Amendments

F47 Arts. 29-40 omitted (31.1.2020 in so far as they relate to the Common Agricultural Policy direct payment schemes) by virtue of [The Financing, Management and Monitoring of Direct Payments to Farmers \(Amendment\) Regulations 2020 \(S.I. 2020/90\)](#), regs. 1(2), **13(12)**; and Arts. 29-40 omitted (31.12.2020 in so far as they relate to common organisation of the markets and rural development measures) by virtue of [The Common Agricultural Policy \(Financing, Management and Monitoring Supplementary Provisions\) \(Miscellaneous Amendments\) \(EU Exit\) Regulations 2019 \(S.I. 2019/765\)](#), regs. 1, **4(16)**; 2020 c. 1, Sch. 5 para. 1(1)

^{F47} Article 36

Conciliation Body

Textual Amendments

F47 Arts. 29-40 omitted (31.1.2020 in so far as they relate to the Common Agricultural Policy direct payment schemes) by virtue of [The Financing, Management and Monitoring of Direct Payments to Farmers \(Amendment\) Regulations 2020 \(S.I. 2020/90\)](#), regs. 1(2), **13(12)**; and Arts. 29-40 omitted (31.12.2020 in so far as they relate to common organisation of the markets and rural development measures) by virtue of [The Common Agricultural Policy \(Financing, Management and Monitoring Supplementary Provisions\) \(Miscellaneous Amendments\) \(EU Exit\) Regulations 2019 \(S.I. 2019/765\)](#), regs. 1, **4(16)**; 2020 c. 1, Sch. 5 para. 1(1)

Status: Point in time view as at 31/12/2020.

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)

^{F47} Article 37

Composition of the Conciliation Body

Textual Amendments

F47 Arts. 29-40 omitted (31.1.2020 in so far as they relate to the Common Agricultural Policy direct payment schemes) by virtue of [The Financing, Management and Monitoring of Direct Payments to Farmers \(Amendment\) Regulations 2020 \(S.I. 2020/90\)](#), regs. 1(2), **13(12)**; and Arts. 29-40 omitted (31.12.2020 in so far as they relate to common organisation of the markets and rural development measures) by virtue of [The Common Agricultural Policy \(Financing, Management and Monitoring Supplementary Provisions\) \(Miscellaneous Amendments\) \(EU Exit\) Regulations 2019 \(S.I. 2019/765\)](#), regs. 1, **4(16)**; 2020 c. 1, Sch. 5 para. 1(1)

^{F47} Article 38

Independence of the Conciliation Body

Textual Amendments

F47 Arts. 29-40 omitted (31.1.2020 in so far as they relate to the Common Agricultural Policy direct payment schemes) by virtue of [The Financing, Management and Monitoring of Direct Payments to Farmers \(Amendment\) Regulations 2020 \(S.I. 2020/90\)](#), regs. 1(2), **13(12)**; and Arts. 29-40 omitted (31.12.2020 in so far as they relate to common organisation of the markets and rural development measures) by virtue of [The Common Agricultural Policy \(Financing, Management and Monitoring Supplementary Provisions\) \(Miscellaneous Amendments\) \(EU Exit\) Regulations 2019 \(S.I. 2019/765\)](#), regs. 1, **4(16)**; 2020 c. 1, Sch. 5 para. 1(1)

^{F47} Article 39

Working arrangements

Textual Amendments

F47 Arts. 29-40 omitted (31.1.2020 in so far as they relate to the Common Agricultural Policy direct payment schemes) by virtue of [The Financing, Management and Monitoring of Direct Payments to Farmers \(Amendment\) Regulations 2020 \(S.I. 2020/90\)](#), regs. 1(2), **13(12)**; and Arts. 29-40 omitted (31.12.2020 in so far as they relate to common organisation of the markets and rural development measures) by virtue of [The Common Agricultural Policy \(Financing, Management and Monitoring Supplementary Provisions\) \(Miscellaneous Amendments\) \(EU Exit\) Regulations 2019 \(S.I. 2019/765\)](#), regs. 1, **4(16)**; 2020 c. 1, Sch. 5 para. 1(1)

Status: Point in time view as at 31/12/2020.

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)

^{F47} Article 40

Conciliation procedure

Textual Amendments

- F47** Arts. 29-40 omitted (31.1.2020 in so far as they relate to the Common Agricultural Policy direct payment schemes) by virtue of [The Financing, Management and Monitoring of Direct Payments to Farmers \(Amendment\) Regulations 2020 \(S.I. 2020/90\)](#), regs. 1(2), **13(12)**; and Arts. 29-40 omitted (31.12.2020 in so far as they relate to common organisation of the markets and rural development measures) by virtue of [The Common Agricultural Policy \(Financing, Management and Monitoring Supplementary Provisions\) \(Miscellaneous Amendments\) \(EU Exit\) Regulations 2019 \(S.I. 2019/765\)](#), regs. 1, **4(16)**; 2020 c. 1, Sch. 5 para. 1(1)

CHAPTER IV

RULES ON CHECKS

SECTION 1

General rules

Article 41 **E+S+N.I.**

Reduction of on-the-spot checks

^{F48}1 The relevant authorities may decide to reduce the minimum level of on-the-spot checks in accordance with Article 59(5) of Regulation (EU) No 1306/2013. For the reduced control rate to apply:

- i the relevant constituent nation shall conduct an applicable audit that is appropriate in order to deliver an opinion (on the completeness, accuracy and veracity of the annual accounts);
- ii the opinion must validate both that the internal control system is functioning properly and that the error rate for the population concerned was below the materiality threshold of 2.0%;
- iii the opinion must cover at least the two consecutive financial years preceding the year in which the reduced rate is intended to apply.]

^{F49}1 The relevant authorities may decide to reduce the minimum level of on-the-spot checks in accordance with Article 59 (5) of Regulation (EU) No 1306/2013 (the relevant authority may use the certification audit results from 2017 to apply the reduced control rate until the scheme year 2019). Thereafter, for the reduced control rate to apply, the relevant constituent nation shall:

- i conduct an applicable audit that is appropriate in order to deliver an opinion (on the completeness, accuracy and veracity of the annual accounts);

Status: Point in time view as at 31/12/2020.

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)

- ii the opinion must validate both that the internal control system is functioning properly and that the error rate for the population concerned was below the materiality threshold of 2.0%;
- iii the opinion must cover at least the two consecutive financial years preceding the year in which the reduced rate is intended to apply.]

[^{F50}2 [^{F51}The relevant authority] may decide to reduce the minimum level of on-the-spot checks in accordance with the levels and, where appropriate, the additional conditions laid down in sector-specific legislation.

[^{F52} ...]

3 Where any of the cumulative conditions laid down in paragraph 1 [^{F53}or any additional condition provided for in sector-specific legislation] is no longer met, [^{F54}the relevant authority] shall immediately revoke their decision to reduce the minimum level of on-the-spot checks and apply as of the following claim year the minimum level of on-the-spot checks established by the sectoral agricultural legislation.

Extent Information

- E1** This version of this provision applies to England, Scotland and Northern Ireland only; a separate version has been created for Wales

Textual Amendments

- F48** Art. 41(1) substituted (31.1.2020 in so far as it relates to the Common Agricultural Policy direct payment schemes) by [The Financing, Management and Monitoring of Direct Payments to Farmers \(Amendment\) Regulations 2020 \(S.I. 2020/90\)](#), regs. 1(2), **13(13)(a)**
- F49** Art. 41(1) substituted (31.12.2020 in so far as it relates to common organisation of the markets and rural development measures) by [The Common Agricultural Policy \(Financing, Management and Monitoring Supplementary Provisions\) \(Miscellaneous Amendments\) \(EU Exit\) Regulations 2019 \(S.I. 2019/765\)](#), regs. 1, **4(17)(a)**; 2020 c. 1, Sch. 5 para. 1(1)
- F50** Art. 41(2) omitted (31.1.2020 in so far as it relates to the Common Agricultural Policy direct payment schemes) by virtue of [The Financing, Management and Monitoring of Direct Payments to Farmers \(Amendment\) Regulations 2020 \(S.I. 2020/90\)](#), regs. 1(2), **13(13)(b)**
- F51** Words in Art. 41(2) substituted (31.12.2020 in so far as it relates to common organisation of the markets and rural development measures) by [The Common Agricultural Policy \(Financing, Management and Monitoring Supplementary Provisions\) \(Miscellaneous Amendments\) \(EU Exit\) Regulations 2019 \(S.I. 2019/765\)](#), regs. 1, **4(17)(b)(i)**; 2020 c. 1, Sch. 5 para. 1(1)
- F52** Words in Art. 41(2) omitted (31.12.2020 in so far as it relates to common organisation of the markets and rural development measures) by virtue of [The Common Agricultural Policy \(Financing, Management and Monitoring Supplementary Provisions\) \(Miscellaneous Amendments\) \(EU Exit\) Regulations 2019 \(S.I. 2019/765\)](#), regs. 1, **4(17)(b)(ii)**; 2020 c. 1, Sch. 5 para. 1(1)
- F53** Words in Art. 41(3) omitted (31.1.2020 in so far as it relates to the Common Agricultural Policy direct payment schemes) by virtue of [The Financing, Management and Monitoring of Direct Payments to Farmers \(Amendment\) Regulations 2020 \(S.I. 2020/90\)](#), regs. 1(2), **13(13)(c)(i)**
- F54** Words in Art. 41(3) substituted (31.1.2020 in so far as it relates to the Common Agricultural Policy direct payment schemes) by [The Financing, Management and Monitoring of Direct Payments to Farmers \(Amendment\) Regulations 2020 \(S.I. 2020/90\)](#), regs. 1(2), **13(13)(c)(ii)**; and words in Art. 41(3) substituted (31.12.2020 in so far as it relates to common organisation of the markets and rural development measures) by [The Common Agricultural Policy \(Financing, Management and Monitoring Supplementary Provisions\) \(Miscellaneous Amendments\) \(EU Exit\) Regulations 2019 \(S.I. 2019/765\)](#), regs. 1, **4(17)(c)**; 2020 c. 1, Sch. 5 para. 1(1)

Status: Point in time view as at 31/12/2020.

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)

Article 41 W

Reduction of on-the-spot checks

^{F131} The relevant authorities may decide to reduce the minimum level of on-the-spot checks in accordance with Article 59 (5) of Regulation (EU) No 1306/2013 (the relevant authority may use the certification audit results from 2017 to apply the reduced control rate until the scheme year 2019). Thereafter, for the reduced control rate to apply, the relevant constituent nation shall:

- i conduct an applicable audit that is appropriate in order to deliver an opinion (on the completeness, accuracy and veracity of the annual accounts);
- ii the opinion must validate both that the internal control system is functioning properly and that the error rate for the population concerned was below the materiality threshold of 2.0%;
- iii the opinion must cover at least the two consecutive financial years preceding the year in which the reduced rate is intended to apply.]

^{F132} The relevant authorities may decide to reduce the minimum level of on-the-spot checks in accordance with Article 59(5) of Regulation (EU) No 1306/2013. For the reduced control rate to apply, the paying agency must confirm that—

- a the internal control system is functioning correctly; and
- b the error rate for the population concerned was below the materiality threshold of 2.0%.]

^{F133} ^{F134} [The relevant authority] may decide to reduce the minimum level of on-the-spot checks in accordance with the levels and, where appropriate, the additional conditions laid down in sector-specific legislation.

^{F135} ...]

3 Where any of the cumulative conditions laid down in paragraph 1 ^{F136} or any additional condition provided for in sector-specific legislation] is no longer met, ^{F137} [the relevant authority] shall immediately revoke their decision to reduce the minimum level of on-the-spot checks and apply as of the following claim year the minimum level of on-the-spot checks established by the sectoral agricultural legislation.

Extent Information

E2 This version of this provision applies to Wales only; a separate version has been created for England, Scotland and Northern Ireland

Textual Amendments

F131 Art. 41(1) substituted (31.12.2020 in so far as it relates to common organisation of the markets and rural development measures) by [The Common Agricultural Policy \(Financing, Management and Monitoring Supplementary Provisions\) \(Miscellaneous Amendments\) \(EU Exit\) Regulations 2019 \(S.I. 2019/765\)](#), regs. 1, **4(17)(a)**; 2020 c. 1, Sch. 5 para. 1(1)

F132 Art. 41(1) substituted (W.) (31.12.2020 in so far as it relates to direct payments) by [The Direct Payments to Farmers and Rural Affairs \(Miscellaneous Amendments etc.\) \(Wales\) \(EU Exit\) Regulations 2020 \(S.I. 2020/1556\)](#), regs. 1(2)(a), **6(6)**

F133 Art. 41(2) omitted (31.1.2020 in so far as it relates to the Common Agricultural Policy direct payment schemes) by virtue of [The Financing, Management and Monitoring of Direct Payments to Farmers \(Amendment\) Regulations 2020 \(S.I. 2020/90\)](#), regs. 1(2), **13(13)(b)**

Status: Point in time view as at 31/12/2020.

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)

- F134** Words in Art. 41(2) substituted (31.12.2020 in so far as it relates to common organisation of the markets and rural development measures) by [The Common Agricultural Policy \(Financing, Management and Monitoring Supplementary Provisions\) \(Miscellaneous Amendments\) \(EU Exit\) Regulations 2019 \(S.I. 2019/765\)](#), regs. 1, **4(17)(b)(i)**; 2020 c. 1, Sch. 5 para. 1(1)
- F135** Words in Art. 41(2) omitted (31.12.2020 in so far as it relates to common organisation of the markets and rural development measures) by virtue of [The Common Agricultural Policy \(Financing, Management and Monitoring Supplementary Provisions\) \(Miscellaneous Amendments\) \(EU Exit\) Regulations 2019 \(S.I. 2019/765\)](#), regs. 1, **4(17)(b)(ii)**; 2020 c. 1, Sch. 5 para. 1(1)
- F136** Words in Art. 41(3) omitted (31.1.2020 in so far as it relates to the Common Agricultural Policy direct payment schemes) by virtue of [The Financing, Management and Monitoring of Direct Payments to Farmers \(Amendment\) Regulations 2020 \(S.I. 2020/90\)](#), regs. 1(2), **13(13)(c)(i)**
- F137** Words in Art. 41(3) substituted (31.1.2020 in so far as it relates to the Common Agricultural Policy direct payment schemes) by [The Financing, Management and Monitoring of Direct Payments to Farmers \(Amendment\) Regulations 2020 \(S.I. 2020/90\)](#), regs. 1(2), **13(13)(c)(ii)**; and words in Art. 41(3) substituted (31.12.2020 in so far as it relates to common organisation of the markets and rural development measures) by [The Common Agricultural Policy \(Financing, Management and Monitoring Supplementary Provisions\) \(Miscellaneous Amendments\) \(EU Exit\) Regulations 2019 \(S.I. 2019/765\)](#), regs. 1, **4(17)(c)**; 2020 c. 1, Sch. 5 para. 1(1)

SECTION 2

Scrutiny of transactions

Article 42

Scrutiny by ^{F55}the relevant authorities]

1 The systematic scrutiny of the commercial documents of undertakings referred to in Article 80(1) of Regulation (EU) No 1306/2013 shall apply, for each period of scrutiny referred to in paragraph 4 of this Article, to a number of undertakings which may not be less than half the undertakings whose receipts or payments, or the sum thereof, under the system of financing [^{F56}of the direct payment and CMO support], exceeded EUR 150 000 [^{F57}in the United Kingdom financial year] preceding the beginning of the period of scrutiny in question.

2 In relation to each scrutiny period, [^{F58}the relevant authority] shall, without prejudice to their obligations laid down in Article 80(1) of Regulation (EU) No 1306/2013, select the undertakings to be scrutinised on the basis of a risk analysis for all measures where it is practicable to do so. [^{F59}A relevant authority] shall submit to the [^{F60}Accounting Officer] their proposals for the use of the risk analysis at least six months before the beginning of the scrutiny period. The proposals shall include all relevant information concerning the approach, the techniques and the data used for the analysis, and the criteria and expected method of implementation of the checks to be carried out. ^{F61}.... Each [^{F62}relevant authority] shall take account of the [^{F63}Accounting Officer's] comments on the risk-analysis proposal, which shall be given within eight weeks of receipt.

3 For measures for which a [^{F64}relevant authority] considers the use of a risk analysis not to be practicable, it shall be compulsory for undertakings the sum of whose receipts or payments or the sum of those two amounts within the system of financing [^{F65}of the direct payment and CMO support] exceeded EUR 350 000 and which were not scrutinised in accordance with this Regulation and Chapter III of Title V of Regulation (EU) No 1306/2013 during either of the two preceding scrutiny periods, to be scrutinised.

Status: Point in time view as at 31/12/2020.

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)

4 The scrutiny period shall run from 1 July to 30 June of the following year. Scrutiny shall cover a period of at least 12 months ending during the previous scrutiny period; it may be extended for periods, to be determined by the [^{F66}relevant authority], preceding or following the 12-month period.

Textual Amendments

- F55** Words in Art. 42 heading substituted (31.12.2020 in so far as it relates to common organisation of the markets and rural development measures) by [The Common Agricultural Policy \(Financing, Management and Monitoring Supplementary Provisions\) \(Miscellaneous Amendments\) \(EU Exit\) Regulations 2019 \(S.I. 2019/765\)](#), regs. 1, [4\(18\)\(a\)](#); 2020 c. 1, Sch. 5 para. 1(1)
- F56** Words in Art. 42(1) substituted (31.12.2020 in so far as it relates to common organisation of the markets and rural development measures) by [The Common Agricultural Policy \(Financing, Management and Monitoring Supplementary Provisions\) \(Miscellaneous Amendments\) \(EU Exit\) Regulations 2019 \(S.I. 2019/765\)](#), regs. 1, [4\(18\)\(b\)\(i\)](#); 2020 c. 1, Sch. 5 para. 1(1)
- F57** Words in Art. 42(1) substituted (31.12.2020 in so far as it relates to common organisation of the markets and rural development measures) by [The Common Agricultural Policy \(Financing, Management and Monitoring Supplementary Provisions\) \(Miscellaneous Amendments\) \(EU Exit\) Regulations 2019 \(S.I. 2019/765\)](#), regs. 1, [4\(18\)\(b\)\(ii\)](#); 2020 c. 1, Sch. 5 para. 1(1)
- F58** Words in Art. 42(2) substituted (31.12.2020 in so far as it relates to common organisation of the markets and rural development measures) by [The Common Agricultural Policy \(Financing, Management and Monitoring Supplementary Provisions\) \(Miscellaneous Amendments\) \(EU Exit\) Regulations 2019 \(S.I. 2019/765\)](#), regs. 1, [4\(18\)\(c\)\(i\)](#); 2020 c. 1, Sch. 5 para. 1(1)
- F59** Words in Art. 42(2) substituted (31.12.2020 in so far as it relates to common organisation of the markets and rural development measures) by [The Common Agricultural Policy \(Financing, Management and Monitoring Supplementary Provisions\) \(Miscellaneous Amendments\) \(EU Exit\) Regulations 2019 \(S.I. 2019/765\)](#), regs. 1, [4\(18\)\(c\)\(ii\)](#); 2020 c. 1, Sch. 5 para. 1(1)
- F60** Words in Art. 42(2) substituted (31.12.2020 in so far as it relates to common organisation of the markets and rural development measures) by [The Common Agricultural Policy \(Financing, Management and Monitoring Supplementary Provisions\) \(Miscellaneous Amendments\) \(EU Exit\) Regulations 2019 \(S.I. 2019/765\)](#), regs. 1, [4\(18\)\(c\)\(v\)](#); 2020 c. 1, Sch. 5 para. 1(1)
- F61** Words in Art. 42(2) omitted (31.12.2020 in so far as it relates to common organisation of the markets and rural development measures) by virtue of [The Common Agricultural Policy \(Financing, Management and Monitoring Supplementary Provisions\) \(Miscellaneous Amendments\) \(EU Exit\) Regulations 2019 \(S.I. 2019/765\)](#), regs. 1, [4\(18\)\(c\)\(iii\)](#); 2020 c. 1, Sch. 5 para. 1(1)
- F62** Words in Art. 42(2) substituted (31.12.2020 in so far as it relates to common organisation of the markets and rural development measures) by [The Common Agricultural Policy \(Financing, Management and Monitoring Supplementary Provisions\) \(Miscellaneous Amendments\) \(EU Exit\) Regulations 2019 \(S.I. 2019/765\)](#), regs. 1, [4\(18\)\(c\)\(iv\)](#); 2020 c. 1, Sch. 5 para. 1(1)
- F63** Words in Art. 42(2) substituted (31.12.2020 in so far as it relates to common organisation of the markets and rural development measures) by [The Common Agricultural Policy \(Financing, Management and Monitoring Supplementary Provisions\) \(Miscellaneous Amendments\) \(EU Exit\) Regulations 2019 \(S.I. 2019/765\)](#), regs. 1, [4\(18\)\(c\)\(vi\)](#); 2020 c. 1, Sch. 5 para. 1(1)
- F64** Words in Art. 42(3) substituted (31.12.2020 in so far as it relates to common organisation of the markets and rural development measures) by [The Common Agricultural Policy \(Financing, Management and Monitoring Supplementary Provisions\) \(Miscellaneous Amendments\) \(EU Exit\) Regulations 2019 \(S.I. 2019/765\)](#), regs. 1, [4\(18\)\(d\)\(i\)](#); 2020 c. 1, Sch. 5 para. 1(1)
- F65** Words in Art. 42(3) substituted (31.12.2020 in so far as it relates to common organisation of the markets and rural development measures) by [The Common Agricultural Policy \(Financing, Management and Monitoring Supplementary Provisions\) \(Miscellaneous Amendments\) \(EU Exit\) Regulations 2019 \(S.I. 2019/765\)](#), regs. 1, [4\(18\)\(d\)\(ii\)](#); 2020 c. 1, Sch. 5 para. 1(1)
- F66** Words in Art. 42(4) substituted (31.12.2020 in so far as it relates to common organisation of the markets and rural development measures) by [The Common Agricultural Policy \(Financing,](#)

Status: Point in time view as at 31/12/2020.

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)

Management and Monitoring Supplementary Provisions) (Miscellaneous Amendments) (EU Exit) Regulations 2019 (S.I. 2019/765), regs. 1, **4(18)(e)**; 2020 c. 1, Sch. 5 para. 1(1)

Article 43

Access to commercial documents

Undertakings shall keep the commercial documents for at least three years, starting from the end of the year in which they were drawn up. [^{F67}The relevant authority] may prescribe a longer period for the retention of these documents.

Textual Amendments

F67 Words in Art. 43 substituted (31.12.2020 insofar as relates to common organisation of the markets and rural development measures) by [The Common Agricultural Policy \(Financing, Management and Monitoring Supplementary Provisions\) \(Miscellaneous Amendments\) \(EU Exit\) Regulations 2019 \(S.I. 2019/765\), regs. 1, 4\(19\)](#); 2020 c. 1, Sch. 5 para. 1(1)

^{F68} Article 44

Joint actions

Textual Amendments

F68 Art. 44 omitted (31.12.2020 in so far as it relates to common organisation of the markets and rural development measures) by virtue of [The Common Agricultural Policy \(Financing, Management and Monitoring Supplementary Provisions\) \(Miscellaneous Amendments\) \(EU Exit\) Regulations 2019 \(S.I. 2019/765\), regs. 1, 4\(20\)](#); 2020 c. 1, **Sch. 5 para. 1(1)**

^{F69} Article 45

Mutual assistance

Textual Amendments

F69 Art. 45 omitted (31.12.2020 in so far as it relates to common organisation of the markets and rural development measures) by virtue of [The Common Agricultural Policy \(Financing, Management and Monitoring Supplementary Provisions\) \(Miscellaneous Amendments\) \(EU Exit\) Regulations 2019 \(S.I. 2019/765\), regs. 1, 4\(20\)](#); 2020 c. 1, **Sch. 5 para. 1(1)**

Status: Point in time view as at 31/12/2020.

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)

Article 46

Annual programmes and reports

1 The annual programme of scrutinies referred to in Article 84 of Regulation (EU) No 1306/2013 shall be drawn up in accordance with the specimen form shown in Annex XI to this Regulation.

2 The annual report referred to in Article 86(1) of Regulation (EU) No 1306/2013 shall set out any difficulties encountered and the measures taken to overcome them and put forward, where appropriate, suggestions for improvements.

It shall include detailed information on each of the aspects of the application of Chapter III of Title V of Regulation (EU) No 1306/2013 listed in Annex XII to this Regulation, set out in clearly identified sections under the headings referred to in that Annex.

3 The information to be submitted under this Article and Article 45 may be communicated in paper form or in electronic form, in a format to be agreed between the sender and the recipient.

F⁷⁰4

Textual Amendments

F70 Art. 46(4) omitted (31.12.2020 in so far as it relates to common organisation of the markets and rural development measures) by virtue of [The Common Agricultural Policy \(Financing, Management and Monitoring Supplementary Provisions\) \(Miscellaneous Amendments\) \(EU Exit\) Regulations 2019 \(S.I. 2019/765\)](#), regs. 1, **4(21)**; 2020 c. 1, **Sch. 5 para. 1(1)**

Article 47

Special departments

1 The special departments referred to in Article 85 of Regulation (EU) No 1306/2013 shall be responsible, in addition to the tasks referred to in that Article, for:

- a training the national officials responsible for carrying out the scrutiny referred to in this Section, to enable them to acquire sufficient knowledge to perform their duties;
- b administering the scrutiny reports and any other documents relating to the scrutinies carried out and provided for under Chapter III of Title V of Regulation (EU) No 1306/2013
- c the preparation and communication of the programmes referred to in Article 84 of Regulation (EU) No 1306/2013 and the reports referred to in Article 86(1) of that Regulation.

2 Special departments shall be entrusted by [F⁷¹a relevant authority] with all the powers necessary to perform the tasks referred to in paragraph 1.

They shall consist of a sufficient number of officials who are suitably trained to carry out those tasks.

3 [F⁷²A relevant authority] where the minimum number of undertakings to control is less than 10 shall not be required to establish a special department.

Status: Point in time view as at 31/12/2020.

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)

Textual Amendments

- F71** Words in [Art. 47\(2\)](#) substituted (31.12.2020 in so far as it relates to common organisation of the markets and rural development measures) by [The Common Agricultural Policy \(Financing, Management and Monitoring Supplementary Provisions\) \(Miscellaneous Amendments\) \(EU Exit\) Regulations 2019 \(S.I. 2019/765\)](#), regs. 1, [4\(22\)\(i\)](#); 2020 c. 1, [Sch. 5 para. 1\(1\)](#)
- F72** Words in [Art. 47\(3\)](#) substituted (31.12.2020 in so far as it relates to common organisation of the markets and rural development measures) by [The Common Agricultural Policy \(Financing, Management and Monitoring Supplementary Provisions\) \(Miscellaneous Amendments\) \(EU Exit\) Regulations 2019 \(S.I. 2019/765\)](#), regs. 1, [4\(22\)\(ii\)](#); 2020 c. 1, [Sch. 5 para. 1\(1\)](#)

CHAPTER V

SECURITIES

SECTION 1

Scope, information technology, force majeure

Article 48

Scope

This Chapter shall apply in all cases where the sectoral agricultural legislation provides for a security, whether or not the particular term ‘security’ is used.

F73

Textual Amendments

- F73** Words in [Art. 48](#) omitted (31.12.2020 in so far as it relates to common organisation of the markets and rural development measures) by virtue of [The Common Agricultural Policy \(Financing, Management and Monitoring Supplementary Provisions\) \(Miscellaneous Amendments\) \(EU Exit\) Regulations 2019 \(S.I. 2019/765\)](#), regs. 1, [4\(23\)](#); 2020 c. 1, [Sch. 5 para. 1\(1\)](#)

Article 49

e-Administration

Communications, documents and securities may be produced, processed, and managed by using information technology (IT) on condition that the systems applicable are managed under the officially approved quality and security protocols fit for those systems.

If competent authorities cannot access required documents for verification because of differences in IT systems, those documents shall be printed out and certified as genuine by the authority competent for the management of those IT systems (‘the issuing authority’) or by an authority competent for certifying documents as true copy.

Status: Point in time view as at 31/12/2020.

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)

Such print-outs may be replaced by an electronic message between the issuing authority and the beneficiary or the competent authority, on condition that the issuing authority provides in an officially approved certification protocol ensuring the genuineness of the message.

Article 50

Force majeure time limits

- 1 This Article shall apply when a specific Regulation refers to it.
- 2 A request for recognition of a case of *force majeure* shall not be admissible if it is received by the competent authority more than 30 calendar days after:
 - a the date on which the operator was informed by the competent authority of the established non-fulfilment of the relevant obligation within the meaning of Article 23(2) of Delegated Regulation (EU) No 907/2014, the expiry of the time limit for the fulfilment of the relevant obligation as referred to in Article 23(3) of that Regulation or the expiry of the time limit for the presentation of the proof for the fulfilment of the relevant obligation as referred to in Article 23(4) of that Regulation;
 - b the closing date for submission of tenders in a third country where the tender is linked to an advanced fixing certificate for export refunds;
- 3 Operators shall, to the competent authority's satisfaction, provide proof of the circumstances which they consider to constitute *force majeure* within 181 calendar days of the expiry of the period in which the obligation had to be fulfilled completely. Operators may be granted further time if they are unable to produce proof within that time limit despite having acted with all due diligence to obtain and forward it.

F74

Textual Amendments

F74 [Art. 50\(4\)](#) omitted (31.12.2020 in so far as it relates to common organisation of the markets and rural development measures) by virtue of [The Common Agricultural Policy \(Financing, Management and Monitoring Supplementary Provisions\) \(Miscellaneous Amendments\) \(EU Exit\) Regulations 2019 \(S.I. 2019/765\)](#), regs. 1, [4\(24\)](#); 2020 c. 1, [Sch. 5 para. 1\(1\)](#)

SECTION 2

Form of securities

Article 51

Form

- 1 A security may be given:
 - a as a cash deposit as referred to in Article 19(2) and (3) of Delegated Regulation (EU) No 907/2014; and/or
 - b by providing a guarantor in accordance with Article 21 of Delegated Regulation (EU) No 907/2014.

Status: Point in time view as at 31/12/2020.

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)

- 2 At the discretion of the competent authority, a security may be given by:
- a pledging cash deposits in a bank;
 - b pledging recognised claims against a public body or public funds, which are due and payable and against which no other claim has precedence; and/or
 - c pledging collateral negotiable in [^{F75}the constituent nation] concerned provided they are issued or guaranteed by [^{F76}the relevant authority].
- 3 The competent authority may impose additional terms for accepting securities of the type listed in paragraph 2.

Textual Amendments

- F75** Words in Art. 51(2)(c) substituted (31.12.2020 in so far as it relates to common organisation of the markets and rural development measures) by [The Common Agricultural Policy \(Financing, Management and Monitoring Supplementary Provisions\) \(Miscellaneous Amendments\) \(EU Exit\) Regulations 2019 \(S.I. 2019/765\)](#), regs. 1, **4(25)(a)**; 2020 c. 1, **Sch. 5 para. 1(1)**
- F76** Words in Art. 51(2)(c) substituted (31.12.2020 in so far as it relates to common organisation of the markets and rural development measures) by [The Common Agricultural Policy \(Financing, Management and Monitoring Supplementary Provisions\) \(Miscellaneous Amendments\) \(EU Exit\) Regulations 2019 \(S.I. 2019/765\)](#), regs. 1, **4(25)(b)**; 2020 c. 1, **Sch. 5 para. 1(1)**

Article 52

Negotiable collateral

- 1 Collateral pledged in accordance with point (c) of Article 51(2) shall, at the time the security is given, have a disposable value of at least 115 % of the value of the security required.
- 2 A competent authority may accept a security as referred to in point (c) of Article 51(2) only if the party offering it undertakes, in writing, either to give an additional security or to replace the original security should the disposable value of the security in question have been for a period of three months below 105 % of the value of the security required. That written undertaking shall not be necessary where [^{F77}national law][^{F77}the law applying in the constituent nation] already so provides. The competent authority shall regularly review the value of such security.
- 3 The disposable value of a security as referred to in point (c) of Article 51(2) shall be assessed by the competent authority, taking into account any costs of disposal.
- 4 The disposable value of securities shall be assessed using the last available quotation.
- 5 The party giving the security shall, at the request of the competent authority, provide proof of its disposable value.

Textual Amendments

- F77** Words in Art. 52(2) substituted (S.) (31.12.2020 except in relation to support for direct payments) by [The Rural Development \(EU Exit\) \(Scotland\) \(Amendment\) Regulations 2020 \(S.S.I. 2020/477\)](#), regs. 1(3), **7(3)**

Status: Point in time view as at 31/12/2020.

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)

Article 53

Replacement and assignment

1 Any form of security may be replaced by another.

However, the agreement of the competent authority shall be required in the following cases:

- a where the original security has been forfeited but not yet realised; or
- b where the replacement security is of a type listed in Article 51(2).

2 A block security may be replaced by another block security on condition that the new block security covers at least that part of the original block security assigned at the time of replacement to ensure fulfilment of one or more obligations still outstanding.

3 As soon as part of a block security is assigned to a particular obligation, the balance of the block security remaining shall be noted.

SECTION 3

Release and forfeiture

Article 54

Partial release

Where specific [^{F78}sectoral agricultural legislation does] not specify a minimum quantity, the competent authority may itself restrict the number of partial releases of any one security and may specify a minimum sum for any such release.

Before releasing all or part of a security the competent authority may require that a written request for release be provided.

In the case of securities covering more than 100 % of the sum required to be secured, that part of the security exceeding 100 % shall be released when the remainder of the sum secured is finally released or forfeited.

Textual Amendments

- F78** Words in [Art. 54](#) substituted (31.12.2020 in so far as it relates to common organisation of the markets and rural development measures) by [The Common Agricultural Policy \(Financing, Management and Monitoring Supplementary Provisions\) \(Miscellaneous Amendments\) \(EU Exit\) Regulations 2019 \(S.I. 2019/765\)](#), regs. 1, [4\(26\)](#); 2020 c. 1, [Sch. 5 para. 1\(1\)](#)

Article 55

Forfeiture

1 Once the competent authority is aware of circumstances giving rise to forfeiture of the security, in whole or in part, it shall without delay demand the party required to meet the

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obligation to pay the sum forfeited, allowing up to 30 days from the day of receipt of demand for payment.

Where payment has not been made at the end of that period, the competent authority shall:

- a without delay clear any security of the type described in Article 51(1)(a) to the appropriate account;
- b without delay require the guarantor referred to in Article 51(1)(b) to pay, allowing up to 30 days from the day of receipt of demand for payment;
- c without delay take steps to:
 - (i) convert the securities described in Article 51(2)(b) and (c) into money sufficient to recover the sum due;
 - (ii) clear pledged cash deposits referred to in Article 51(2)(a) to its own account.

The competent authority may without delay clear any security of the type described in Article 51(1)(a) to the appropriate account without first requiring the person concerned to effect payment.

2 Without prejudice to paragraph 1,

- a where the decision to forfeit a security is taken but on appeal is subsequently postponed in accordance with [^{F79}the law applying in the constituent nation], the party concerned shall pay interest on the sum actually forfeited over the period starting 30 days from the day of receipt of the demand for payment as referred to in paragraph 1 and ending on the day prior to the payment of the sum actually forfeited;
- b where following the outcome of the appeal procedure the party concerned is asked to pay within 30 days the sum forfeited, for the purposes of calculating interest the [^{F80}relevant authority] may consider payment to be made on the 20th day following the date of such request;
- c the rate of interest applicable is calculated in accordance with [^{F81}the law applying in the constituent nation], but shall in no case be lower than the interest rate applicable in case of recovery of national amounts;
- ^{F82}d
- e [^{F83}A relevant authority] may claim periodically an increase of the security in respect of the interest involved.

^{F84}3

Textual Amendments

- F79** Words in Art. 55(2)(a) substituted (31.12.2020 in so far as it relates to common organisation of the markets and rural development measures) by [The Common Agricultural Policy \(Financing, Management and Monitoring Supplementary Provisions\) \(Miscellaneous Amendments\) \(EU Exit\) Regulations 2019 \(S.I. 2019/765\)](#), regs. 1, [4\(27\)\(a\)\(i\)](#); 2020 c. 1, Sch. 5 para. 1(1)
- F80** Words in Art. 55(2)(b) substituted (31.12.2020 in so far as it relates to common organisation of the markets and rural development measures) by [The Common Agricultural Policy \(Financing, Management and Monitoring Supplementary Provisions\) \(Miscellaneous Amendments\) \(EU Exit\) Regulations 2019 \(S.I. 2019/765\)](#), regs. 1, [4\(27\)\(a\)\(ii\)](#); 2020 c. 1, Sch. 5 para. 1(1)
- F81** Words in Art. 55(2)(c) substituted (31.12.2020 in so far as it relates to common organisation of the markets and rural development measures) by [The Common Agricultural Policy \(Financing, Management and Monitoring Supplementary Provisions\) \(Miscellaneous Amendments\) \(EU Exit\) Regulations 2019 \(S.I. 2019/765\)](#), regs. 1, [4\(27\)\(a\)\(iii\)](#); 2020 c. 1, Sch. 5 para. 1(1)

Status: Point in time view as at 31/12/2020.

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)

- F82** Art. 55(2)(d) omitted (31.12.2020 in so far as it relates to common organisation of the markets and rural development measures) by virtue of [The Common Agricultural Policy \(Financing, Management and Monitoring Supplementary Provisions\) \(Miscellaneous Amendments\) \(EU Exit\) Regulations 2019 \(S.I. 2019/765\)](#), regs. 1, [4\(27\)\(a\)\(iv\)](#); 2020 c. 1, Sch. 5 para. 1(1)
- F83** Words in Art. 55(2)(e) substituted (31.12.2020 in so far as it relates to common organisation of the markets and rural development measures) by [The Common Agricultural Policy \(Financing, Management and Monitoring Supplementary Provisions\) \(Miscellaneous Amendments\) \(EU Exit\) Regulations 2019 \(S.I. 2019/765\)](#), regs. 1, [4\(27\)\(a\)\(v\)](#); 2020 c. 1, Sch. 5 para. 1(1)
- F84** Art. 55(3) omitted (31.12.2020 in so far as it relates to common organisation of the markets and rural development measures) by virtue of [The Common Agricultural Policy \(Financing, Management and Monitoring Supplementary Provisions\) \(Miscellaneous Amendments\) \(EU Exit\) Regulations 2019 \(S.I. 2019/765\)](#), regs. 1, [4\(27\)\(b\)](#); 2020 c. 1, Sch. 5 para. 1(1)

SECTION 4

Information

Article 56

Information on securities forfeiture, types of securities and guarantors

- 1 ^{F85}[A relevant authority] shall keep ^{F86}..., for each year, the total number and sum of securities forfeited, whatever stage of the procedure set out in Article 55 has been reached ^{F87}... . That information shall be kept in relation to all securities forfeited for an amount greater than EUR 1 000 and each ^{F88}... provision requiring that a security be given. The information shall cover both sums paid directly by the interested party and sums recovered by realising a security.
- 2 ^{F89}[A relevant authority] shall keep ^{F90}... a list of:
- the types of institutions authorised to act as guarantors and the requirements laid down in that respect;
 - the types of security accepted pursuant to Article 51(2) and the requirements laid down in that respect.

Textual Amendments

- F85** Words in Art. 56(1) substituted (31.12.2020 in so far as it relates to common organisation of the markets and rural development measures) by [The Common Agricultural Policy \(Financing, Management and Monitoring Supplementary Provisions\) \(Miscellaneous Amendments\) \(EU Exit\) Regulations 2019 \(S.I. 2019/765\)](#), regs. 1, [4\(28\)\(a\)\(i\)](#); 2020 c. 1, Sch. 5 para. 1(1)
- F86** Words in Art. 56(1) omitted (31.12.2020 in so far as it relates to common organisation of the markets and rural development measures) by virtue of [The Common Agricultural Policy \(Financing, Management and Monitoring Supplementary Provisions\) \(Miscellaneous Amendments\) \(EU Exit\) Regulations 2019 \(S.I. 2019/765\)](#), regs. 1, [4\(28\)\(a\)\(ii\)](#); 2020 c. 1, Sch. 5 para. 1(1)
- F87** Words in Art. 56(1) omitted (31.12.2020 in so far as it relates to common organisation of the markets and rural development measures) by virtue of [The Common Agricultural Policy \(Financing, Management and Monitoring Supplementary Provisions\) \(Miscellaneous Amendments\) \(EU Exit\) Regulations 2019 \(S.I. 2019/765\)](#), regs. 1, [4\(28\)\(a\)\(iii\)](#); 2020 c. 1, Sch. 5 para. 1(1)
- F88** Word in Art. 56(1) omitted (31.12.2020 in so far as it relates to common organisation of the markets and rural development measures) by virtue of [The Common Agricultural Policy \(Financing,](#)

Status: Point in time view as at 31/12/2020.

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)

- Management and Monitoring Supplementary Provisions) (Miscellaneous Amendments) (EU Exit) Regulations 2019 (S.I. 2019/765), regs. 1, **4(28)(a)(iv)**; 2020 c. 1, **Sch. 5 para. 1(1)**
- F89** Words in Art. 56(2) substituted (31.12.2020 in so far as it relates to common organisation of the markets and rural development measures) by [The Common Agricultural Policy \(Financing, Management and Monitoring Supplementary Provisions\) \(Miscellaneous Amendments\) \(EU Exit\) Regulations 2019 \(S.I. 2019/765\)](#), regs. 1, **4(28)(b)(i)**; 2020 c. 1, Sch. 5 para. 1(1)
- F90** Words in Art. 56(2) omitted (31.12.2020 in so far as it relates to common organisation of the markets and rural development measures) by virtue of [The Common Agricultural Policy \(Financing, Management and Monitoring Supplementary Provisions\) \(Miscellaneous Amendments\) \(EU Exit\) Regulations 2019 \(S.I. 2019/765\)](#), regs. 1, **4(28)(b)(ii)**; 2020 c. 1, Sch. 5 para. 1(1)

CHAPTER VI

TRANSPARENCY

Article 57

Content of the publication

- 1 The information referred to in Article 111(1)(c) and (d) of Regulation (EU) No 1306/2013 shall include:
- a the breakdown of the amounts of payments referred to in point (c) of that Article for each individual measure listed in Annex XIII of this Regulation, as well as the sum of the those amounts received by each beneficiary in the financial year concerned;
 - b a description of the measures financed by the [^{F91}direct payment support][^{F92}agricultural support], as referred to in point (d) of that Article and listed in Annex XIII of this Regulation, including the nature and the objective of each measure.
- 2 The amounts referred to in paragraph 1 are [^{F93}to be expressed in Sterling.]
- 3 [^{F94}A relevant authority] may publish more detailed information than that provided for in paragraphs 1 and 2, without prejudice to the necessary protection of privacy.

Textual Amendments

- F91** Words in Art. 57(1)(b) substituted for “Funds” (31.1.2020 in so far as it relates to the Common Agricultural Policy direct payment schemes) by [The Financing, Management and Monitoring of Direct Payments to Farmers \(Amendment\) Regulations 2020 \(S.I. 2020/90\)](#), regs. 1(2), **13(14)(a)**
- F92** Words in Art. 57(1)(b) substituted for “Funds” (31.12.2020 in so far as it relates to common organisation of the markets and rural development measures) by [The Common Agricultural Policy \(Financing, Management and Monitoring Supplementary Provisions\) \(Miscellaneous Amendments\) \(EU Exit\) Regulations 2019 \(S.I. 2019/765\)](#), regs. 1, **4(29)(a)**; 2020 c. 1, Sch. 5 para. 1(1)
- F93** Words in Art. 57(2) substituted (31.1.2020 in so far as it relates to the Common Agricultural Policy direct payment schemes) by [The Financing, Management and Monitoring of Direct Payments to Farmers \(Amendment\) Regulations 2020 \(S.I. 2020/90\)](#), regs. 1(2), **13(14)(b)**; and words in Art. 57(2) substituted (31.12.2020 in so far as it relates to common organisation of the markets and rural development measures) by [The Common Agricultural Policy \(Financing, Management and Monitoring Supplementary Provisions\) \(Miscellaneous Amendments\) \(EU Exit\) Regulations 2019 \(S.I. 2019/765\)](#), regs. 1, **4(29)(b)** (as substituted by [S.I. 2020/1445](#), regs. 1(2)(b), **7(4)**); 2020 c. 1, **Sch. 5 para. 1(1)**
- F94** Words in Art. 57(3) substituted (31.1.2020 in so far as it relates to the Common Agricultural Policy direct payment schemes) by [The Financing, Management and Monitoring of Direct Payments to](#)

Status: Point in time view as at 31/12/2020.

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)

Farmers (Amendment) Regulations 2020 (S.I. 2020/90), regs. 1(2), **13(14)(c)**; and words in Art. 57(3) substituted (31.12.2020 in so far as it relates to common organisation of the markets and rural development measures) by [The Common Agricultural Policy \(Financing, Management and Monitoring Supplementary Provisions\) \(Miscellaneous Amendments\) \(EU Exit\) Regulations 2019 \(S.I. 2019/765\)](#), regs. 1, **4(29)(c)**; 2020 c. 1, Sch. 5 para. 1(1)

Article 58

Publication of municipality

Where the information to be published for the purposes of the ^{F95}third^{F95} paragraph of Article 112 of Regulation (EU) No 1306/2013 would, due to the limited number of beneficiaries residing or registered in a given municipality, allow for the identification of a natural person as a beneficiary, the ^{F96}relevant authority^{F96} concerned shall publish as information, for the purposes of point (b) of the first subparagraph of Article 111(1) of that Regulation, the next larger administrative entity of which the municipality in question is part of.

Textual Amendments

- F95** Word in Art. 58 substituted (W.) (31.12.2020 in so far as it relates to direct payments) by [The Direct Payments to Farmers and Rural Affairs \(Miscellaneous Amendments etc.\) \(Wales\) \(EU Exit\) Regulations 2020 \(S.I. 2020/1556\)](#), regs. 1(2)(a), **6(7)**
- F96** Words in Art. 58 substituted (31.1.2020 in so far as it relates to the Common Agricultural Policy direct payment schemes) by [The Financing, Management and Monitoring of Direct Payments to Farmers \(Amendment\) Regulations 2020 \(S.I. 2020/90\)](#), regs. 1(2), **13(15)**; and words in Art. 58 substituted (31.12.2020 in so far as it relates to common organisation of the markets and rural development measures) by [The Common Agricultural Policy \(Financing, Management and Monitoring Supplementary Provisions\) \(Miscellaneous Amendments\) \(EU Exit\) Regulations 2019 \(S.I. 2019/765\)](#), regs. 1, **4(30)**; 2020 c. 1, Sch. 5 para. 1(1)

Article 59

Form and date of publication

1 The information to be made available on a single website as referred to in the second subparagraph of Article 111(1) of Regulation (EU) No 1306/2013 shall be accessible through a search tool allowing the users to search for beneficiaries by either name, or municipality as referred to in Article 58 of this Regulation, or amounts received or by measure or by a combination thereof and to extract all the corresponding information as a single set of data. ^{F97}...

2 The information referred to in paragraph 1 shall be published by 31 May each year for the preceding financial year.

3 In accordance with that Article, the information shall remain available on the website for two years from the date of their initial publication.

Textual Amendments

- F97** Words in Art. 59(1) omitted (31.1.2020 in so far as it relates to the Common Agricultural Policy direct payment schemes) by virtue of [The Financing, Management and Monitoring of Direct Payments](#)

Status: Point in time view as at 31/12/2020.

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)

to Farmers (Amendment) Regulations 2020 (S.I. 2020/90), regs. 1(2), **13(16)**; and words in Art. 59(1) omitted (31.12.2020 in so far as it relates to common organisation of the markets and rural development measures) by virtue of The Common Agricultural Policy (Financing, Management and Monitoring Supplementary Provisions) (Miscellaneous Amendments) (EU Exit) Regulations 2019 (S.I. 2019/765), regs. 1, **4(31)**; 2020 c. 1, Sch. 5 para. 1(1)

Article 60

Information of the beneficiaries

The information of the beneficiaries referred to in Article 113 of Regulation (EU) No 1306/2013 shall be provided to the beneficiaries by including it in the application forms for receiving funds deriving from [^{F98}direct payment support][^{F99}agricultural support], or otherwise at the time when the data are collected.

F100
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Textual Amendments

- F98** Words in Art. 60 substituted for “the Funds” (31.1.2020 in so far as it relates to the Common Agricultural Policy direct payment schemes) by The Financing, Management and Monitoring of Direct Payments to Farmers (Amendment) Regulations 2020 (S.I. 2020/90), regs. 1(2), **13(17)(a)**
- F99** Words in Art. 60 substituted for “the Funds” (31.12.2020 in so far as it relates to common organisation of the markets and rural development measures) by The Common Agricultural Policy (Financing, Management and Monitoring Supplementary Provisions) (Miscellaneous Amendments) (EU Exit) Regulations 2019 (S.I. 2019/765), regs. 1, **4(32)(a)**; 2020 c. 1, Sch. 5 para. 1(1)
- F100** Words in Art. 60 omitted (31.1.2020 in so far as it relates to the Common Agricultural Policy direct payment schemes) by virtue of The Financing, Management and Monitoring of Direct Payments to Farmers (Amendment) Regulations 2020 (S.I. 2020/90), regs. 1(2), **13(17)(b)**; and words in Art. 60 omitted (31.12.2020 in so far as it relates to common organisation of the markets and rural development measures) by virtue of The Common Agricultural Policy (Financing, Management and Monitoring Supplementary Provisions) (Miscellaneous Amendments) (EU Exit) Regulations 2019 (S.I. 2019/765), regs. 1, **4(32)(b)**; 2020 c. 1, Sch. 5 para. 1(1)

^{F101}Article 61

Publication of thresholds related to the Small farmers scheme

Textual Amendments

- F101** Art. 61 omitted (31.1.2020 in so far as it relates to the Common Agricultural Policy direct payment schemes) by virtue of The Financing, Management and Monitoring of Direct Payments to Farmers (Amendment) Regulations 2020 (S.I. 2020/90), regs. 1(2), **13(18)**; and Art. 61 omitted (31.12.2020 in so far as it relates to common organisation of the markets and rural development measures) by virtue of The Common Agricultural Policy (Financing, Management and Monitoring Supplementary Provisions) (Miscellaneous Amendments) (EU Exit) Regulations 2019 (S.I. 2019/765), regs. 1, **4(33)**; 2020 c. 1, Sch. 5 para. 1(1)

Status: Point in time view as at 31/12/2020.

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)

^{F103}Article 62

^{F102}The Single Website]

^{F104}₁

^{F104}₂

3 ^{F105}^{F106}The relevant authorities] shall nominate a body in charge of setting up and maintaining the single website referred to in Article 59(1). They shall ^{F107}keep records] of the name and address details of that body.]

^{F105}The body nominated by the relevant authorities in charge of setting up and maintaining the single website referred to in Article 59(1), shall keep records of the name and address details of that body.]]

Textual Amendments

- F102** Words in Art. 62 heading substituted (31.1.2020 in so far as it relates to the Common Agricultural Policy direct payment schemes) by [The Financing, Management and Monitoring of Direct Payments to Farmers \(Amendment\) Regulations 2020 \(S.I. 2020/90\)](#), regs. 1(2), **13(19)(a)**; and words in Art. 62 heading substituted (31.12.2020 in so far as it relates to common organisation of the markets and rural development measures) by [The Common Agricultural Policy \(Financing, Management and Monitoring Supplementary Provisions\) \(Miscellaneous Amendments\) \(EU Exit\) Regulations 2019 \(S.I. 2019/765\)](#), regs. 1, **4(34)(a)**; 2020 c. 1, Sch. 5 para. 1(1)
- F103** Art. 62 omitted (W.) (31.12.2020 in so far as it relates to direct payments) by virtue of [The Direct Payments to Farmers and Rural Affairs \(Miscellaneous Amendments etc.\) \(Wales\) \(EU Exit\) Regulations 2020 \(S.I. 2020/1556\)](#), regs. 1(2)(a), **6(8)**
- F104** Art. 62(1)(2) omitted (31.1.2020 in so far as relate to the Common Agricultural Policy direct payment schemes) by virtue of [The Financing, Management and Monitoring of Direct Payments to Farmers \(Amendment\) Regulations 2020 \(S.I. 2020/90\)](#), regs. 1(2), **13(19)(b)**; and Art. 62(1)(2) omitted (31.12.2020 in so far as it relates to common organisation of the markets and rural development measures) by virtue of [The Common Agricultural Policy \(Financing, Management and Monitoring Supplementary Provisions\) \(Miscellaneous Amendments\) \(EU Exit\) Regulations 2019 \(S.I. 2019/765\)](#), regs. 1, **4(34)(b)**; 2020 c. 1, Sch. 5 para. 1(1)
- F105** Art. 62(3) substituted (31.1.2020 in so far as it relates to the Common Agricultural Policy direct payment schemes) by [The Financing, Management and Monitoring of Direct Payments to Farmers \(Amendment\) Regulations 2020 \(S.I. 2020/90\)](#), regs. 1(2), **13(19)(c)**
- F106** Words in Art. 62(3) substituted (31.12.2020 in so far as it relates to common organisation of the markets and rural development measures) by [The Common Agricultural Policy \(Financing, Management and Monitoring Supplementary Provisions\) \(Miscellaneous Amendments\) \(EU Exit\) Regulations 2019 \(S.I. 2019/765\)](#), regs. 1, **4(34)(c)(i)**; 2020 c. 1, Sch. 5 para. 1(1)
- F107** Words in Art. 62(3) substituted (31.12.2020 in so far as it relates to common organisation of the markets and rural development measures) by [The Common Agricultural Policy \(Financing, Management and Monitoring Supplementary Provisions\) \(Miscellaneous Amendments\) \(EU Exit\) Regulations 2019 \(S.I. 2019/765\)](#), regs. 1, **4(34)(c)(ii)**; 2020 c. 1, Sch. 5 para. 1(1)

Status: Point in time view as at 31/12/2020.

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)

CHAPTER VII

FINAL PROVISIONS

^{F108}Article 63

Repeal

Regulations (EC) No 601/94, (EC) No 4/2004 and (EC) No 259/2008 are repealed.

[^{F109}However, Regulation (EC) No 259/2008 shall continue to apply to payments made for financial years 2012 and 2013. By way of derogation from Article 3(3) of that Regulation, the information referred to in that Article shall remain available on the website until 31 May 2015 or until the information concerning the payments made for the financial year 2014 is published in accordance with Article 59(2) of this Regulation.]]

Textual Amendments

- F108** Art. 63 omitted (31.12.2020 in so far as it relates to common organisation of the markets and rural development measures) by [The Common Agricultural Policy \(Financing, Management and Monitoring Supplementary Provisions\) \(Miscellaneous Amendments\) \(EU Exit\) Regulations 2019 \(S.I. 2019/765\)](#), regs. 1, **4(35)** (as substituted by [S.I. 2020/1445](#), regs. 1(2)(b), **7(5)**); 2020 c. 1, **Sch. 5 para. 1(1)**
- F109** Substituted by [Commission Implementing Regulation \(EU\) 2015/583 of 13 April 2015 amending Implementing Regulation \(EU\) No 908/2014 as regards declarations of expenditure for rural development programmes and transparency](#).

^{F110}Article 64

Entry into force and application

Textual Amendments

- F110** Art. 64 omitted (31.1.2020 in so far as it relates to the Common Agricultural Policy direct payment schemes) by virtue of [The Financing, Management and Monitoring of Direct Payments to Farmers \(Amendment\) Regulations 2020 \(S.I. 2020/90\)](#), regs. 1(2), **13(19)(d)**; and Art. 64 omitted (31.12.2020 in so far as it relates to common organisation of the markets and rural development measures) by [The Common Agricultural Policy \(Financing, Management and Monitoring Supplementary Provisions\) \(Miscellaneous Amendments\) \(EU Exit\) Regulations 2019 \(S.I. 2019/765\)](#), regs. 1, **4(35)** (as substituted by [S.I. 2020/1445](#), regs. 1(2)(b), **7(5)**); 2020 c. 1, **Sch. 5 para. 1(1)**

F111
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Textual Amendments

- F111** Words in Signature omitted (31.1.2020 in so far as it relates to the Common Agricultural Policy direct payment schemes) by virtue of [The Financing, Management and Monitoring of Direct Payments](#)

Status: Point in time view as at 31/12/2020.

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)

to Farmers (Amendment) Regulations 2020 (S.I. 2020/90), regs. 1(2), **13(19)(d)**; and words in Signature omitted (31.12.2020 in so far as it relates to common organisation of the markets and rural development measures) by The Common Agricultural Policy (Financing, Management and Monitoring Supplementary Provisions) (Miscellaneous Amendments) (EU Exit) Regulations 2019 (S.I. 2019/765), regs. 1, **4(35A)** (as inserted by S.I. 2020/1445, regs. 1(2)(b), 7(6)); 2020 c. 1, Sch. 5 para. 1(1)

Status: Point in time view as at 31/12/2020.

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)

ANNEX I

F112
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Textual Amendments

F112 Annexes 1-4 omitted (31.1.2020 in so far as they relate to the Common Agricultural Policy direct payment schemes) by virtue of [The Financing, Management and Monitoring of Direct Payments to Farmers \(Amendment\) Regulations 2020 \(S.I. 2020/90\)](#), regs. 1(2), **13(20)**; and Annexes 1-10 omitted (31.12.2020 in so far as they relate to common organisation of the markets and rural development measures) by virtue of [The Common Agricultural Policy \(Financing, Management and Monitoring Supplementary Provisions\) \(Miscellaneous Amendments\) \(EU Exit\) Regulations 2019 \(S.I. 2019/765\)](#), regs. 1, **4(36)**; 2020 c. 1, **Sch. 5 para. 1(1)**

F112 ANNEX II

Model table referred to in Article 29(f)

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F112 ANNEX III

MODEL TABLE REFERRED TO IN ARTICLE 29(g)

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F112 ANNEX IV

TRANSMISSION OF QUERIES REFERRED TO IN ARTICLE 31(4)

.....

F113 ANNEX V

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Textual Amendments

F113 Annexes 1-10 omitted (31.12.2020 in so far as they relate to common organisation of the markets and rural development measures) by virtue of [The Common Agricultural Policy \(Financing, Management and Monitoring Supplementary Provisions\) \(Miscellaneous Amendments\) \(EU Exit\) Regulations 2019 \(S.I. 2019/765\)](#), regs. 1, **4(36)**; 2020 c. 1, **Sch. 5 para. 1(1)**

Status: Point in time view as at 31/12/2020.

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)

F113 ANNEX VI

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F113 ANNEX VII

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F113 ANNEX VIII

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F113 ANNEX IX

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F113 ANNEX X

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ANNEX XI

ANNUAL PROGRAMME DOCUMENTS (ARTICLE 46(1))
SHEET APROPOSED SCRUTINY PROGRAMME FOR THE PERIOD(Article 84 of Regulation (EU) No 1306/2013)

1.

CALCULATION OF THE MINIMUM NUMBER OF UNDERTAKINGS

A (1)	The number of undertakings whose receipts or payments, or the sum thereof amounted to more than EUR	A (2)	The minimum number

Status: Point in time view as at 31/12/2020.

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)

	150,000 for the [^{F114} CMO support] financial year ...		
i.e.		x 1/2 =	

Textual Amendments

F114 Words in Annex 11 substituted (31.12.2020 in so far as it relates to common organisation of the markets and rural development measures) by **The Common Agricultural Policy (Financing, Management and Monitoring Supplementary Provisions) (Miscellaneous Amendments) (EU Exit) Regulations 2019 (S.I. 2019/765)**, regs. 1, **4(37)(a)** (as amended by S.I. 2020/1445, regs. 1(2)(b), **7(7)**); 2020 c. 1, **Sch. 5 para. 1(1)**

2.

POPULATION FROM WHICH THE SELECTION IS MADE

The total number of undertakings having received or made payments subject to Chapter III of Title V of Regulation (EU) No 1306/2013 scrutiny during the financial year ... was as follows:

A (3)	Total number				

Total number whose receipts or payments, or the sum thereof, were in the following categories:

A (4)	Exceeding EUR 350 000	A (5)	EUR 350 000 or less, but not less than EUR 40 000	A (6)	Less than EUR 40 000

Status: Point in time view as at 31/12/2020.

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)

3.

UNDERTAKINGS PROPOSED FOR SCRUTINY:

A (7)	Total number	A (8)	Total based upon risk analysis		

Total number whose receipts or payments, or the sum thereof, were in the following categories:

A (9)	Exceeding EUR 350 000	A (10)	EUR 350 000 or less, but not less than EUR 40 000	A (11)	Less than EUR 40 000

Notes on boxes:

A (4) It is compulsory to scrutinise undertakings in this category which were not scrutinised in accordance with Article 42(3) during the two scrutiny periods preceding that scrutiny period, unless the payments that they received were under a measure or measures for which risk analysis techniques of selection have been adopted.

A (9) Undertakings in this category are to be scrutinized only for specific reasons which are to be indicated in sheet D of this Annex.

SHEET B PROPOSED SCRUTINY PROGRAMME FOR THE PERIOD (Article 84 of Regulation (EU) No 1306/2013)

SCHEME OF SCRUTINIES IN RELATION TO [F115 CMO SUPPORT] BUDGET HEADINGS

F116

... financial year ...

B(1) [F117] Budget by Article or Item No.	B(2) Total expenditure by [F117] CMO support] budget heading	B(3) Total expenditure by [F117] CMO support] budget heading	B(4) Total expenditure by [F117] CMO support] budget heading	B(5) Number of undertakings by [F117] CMO support] budget heading included in the scrutiny programme

Status: Point in time view as at 31/12/2020.

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)

and Monitoring Supplementary Provisions) (Miscellaneous Amendments) (EU Exit) Regulations 2019 (S.I. 2019/765), regs. 1, **4(37)(b)(ii)**; 2020 c. 1, **Sch. 5 para. 1(1)**

F117 Words in Annex 11 substituted (31.12.2020 in so far as it relates to common organisation of the markets and rural development measures) by The Common Agricultural Policy (Financing, Management and Monitoring Supplementary Provisions) (Miscellaneous Amendments) (EU Exit) Regulations 2019 (S.I. 2019/765), regs. 1, **4(37)(b)(iii)** (as amended by S.I. 2020/1445, regs. 1(2)(b), **7(7)**); 2020 c. 1, **Sch. 5 para. 1(1)**

SHEET CPROPOSED SCRUTINY PROGRAMME FOR THE PERIOD(Article 84 of Regulation (EU) No 1306/2013)

Criteria adopted in drawing up the programme in the area of export refunds and other sectors where risk analysis selection techniques have been adopted where these differ from those included in the proposals for risk analysis sent to the [^{F118}Accounting Officer] under Article 42(2).

Textual Amendments

F118 Words in Annex 11 substituted (31.12.2020 in so far as it relates to common organisation of the markets and rural development measures) by The Common Agricultural Policy (Financing, Management and Monitoring Supplementary Provisions) (Miscellaneous Amendments) (EU Exit) Regulations 2019 (S.I. 2019/765), regs. 1, **4(37)(c)(i)**; 2020 c. 1, **Sch. 5 para. 1(1)**

Sector where scrutiny is proposed (show [^{F119}CMO support] budget heading as set out in column B (1) of Sheet B of this Annex)

Comments on risk and selection criteria adopted(give brief details — e.g. detected irregularities or exceptional increase in expenditure)

Textual Amendments

F119 Words in Annex 11 substituted (31.12.2020 insofar as relates to common organisation of the markets and rural development measures) by The Common Agricultural Policy (Financing, Management and Monitoring Supplementary Provisions) (Miscellaneous Amendments) (EU Exit) Regulations 2019 (S.I. 2019/765), regs. 1, **4(37)(c)(ii)** (as amended by S.I. 2020/1445, regs. 1(2)(b), **7(7)**); 2020 c. 1, **Sch. 5 para. 1(1)**

SHEET DPROPOSED SCRUTINY PROGRAMME FOR THE PERIOD(Article 84 of Regulation (EU) No 1306/2013)

Proposed scrutinies, if any, of undertakings whose receipts or payments, or the sum thereof, were less than EUR 40,000 during the ^{F120}... financial year

Textual Amendments

F120 Word in Annex 11 omitted (31.12.2020 in so far as it relates to common organisation of the markets and rural development measures) by virtue of The Common Agricultural Policy (Financing, Management and Monitoring Supplementary Provisions) (Miscellaneous Amendments) (EU Exit) Regulations 2019 (S.I. 2019/765), regs. 1, **4(37)(d)(i)**; 2020 c. 1, **Sch. 5 para. 1(1)**

Status: Point in time view as at 31/12/2020.

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)

[^{F121} CMO support] budget heading(as set out in column B (1) of Sheet B)	Number of undertakings that it is proposed to scrutinise	Specific reason for scrutiny

Textual Amendments

F121 Words in Annex 11 substituted (31.12.2020 in so far as it relates to common organisation of the markets and rural development measures) by [The Common Agricultural Policy \(Financing, Management and Monitoring Supplementary Provisions\) \(Miscellaneous Amendments\) \(EU Exit\) Regulations 2019 \(S.I. 2019/765\)](#), regs. 1, [4\(37\)\(d\)\(ii\)](#) (as amended by S.I. 2020/1445, regs. 1(2)(b), [7\(7\)](#)); 2020 c. 1, [Sch. 5 para. 1\(1\)](#)

SHEET EPROPOSED SCRUTINY PROGRAMME FOR THE PERIOD(Article 84 of Regulation (EU) No 1306/2013)

TOTAL:		CONTROL BODY:
E (1) The total number of undertakings to be scrutinised:		E (2) The number of undertakings to be scrutinised:
CONTROL BODY:		CONTROL BODY:
E (3) The number of undertakings to be scrutinised:		E (4) The number of undertakings to be scrutinised:
CONTROL BODY:		CONTROL BODY:
E (5) The number of undertakings to be scrutinised:		E (6) The number of undertakings to be scrutinised:

Notes on boxes:

Where applicable, additional boxes e.g. E (7), E (8) etc. are to be added

Status: Point in time view as at 31/12/2020.

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)

ANNEX XII

ANNUAL REPORT DOCUMENTS (ARTICLE 46(2))

PART I

Information to be contained in the annual report provided for in Article 86(1) of Regulation (EU) No 1306/2013

1. Administration of Chapter III of Title V of Regulation (EU) No 1306/2013

Information shall be provided concerning the administration of Chapter III of Title V of Regulation (EU) No 1306/2013, including changes to the organisations responsible for scrutinies and to the special department responsible for monitoring the application of that Regulation, as referred to in Article 85 thereof, and to the competences of those organisations.

2. Legislative changes

Information shall be provided regarding any national legislative changes relevant to the application of Chapter III of Title V of Regulation (EU) No 1306/2013 that have intervened since the previous annual report.

3. Amendments to the scrutiny programme

A description shall be provided of any amendments that were made to the scrutiny programme submitted to the [F122relevant accounting officer] under Article 84(2) of Regulation (EU) No 1306/2013 since the date of submission of that programme.

Textual Amendments

F122 Words in Annex 12 Pt. 1 para. 3 substituted (31.12.2020 in so far as it relates to common organisation of the markets and rural development measures) by [The Common Agricultural Policy \(Financing, Management and Monitoring Supplementary Provisions\) \(Miscellaneous Amendments\) \(EU Exit\) Regulations 2019 \(S.I. 2019/765\)](#), regs. 1, **4(38)(a)(i)**; 2020 c. 1, **Sch. 5 para. 1(1)**

4. Application of the scrutiny programme covered by this report

Information shall be provided on the application of the programme of scrutinies for the period ending on 30 June preceding the closing date for submission of the report, as referred to in Article 86(1) of Regulation (EU) No 1306/2013, including the following points, both in total and broken down by control body (where more than one control body carries out controls under that Regulation):

- (a) the number of undertakings scrutinised during the scrutiny period, in accordance with specimen form shown in Sheet A of Part II of this Annex;
- (b) the number of undertakings still in the course of being scrutinised, in accordance with specimen form shown in Sheet A of Part II of this Annex;
- (c) the number of undertakings that were not subject to scrutiny during the period in question as a result of the non-execution of some scrutinies, in accordance with specimen form shown in Sheet A of Part II of this Annex;
- (d) the reasons why the scrutinies referred to in point (c) were not carried out;

Status: Point in time view as at 31/12/2020.

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)

- (e) the breakdown, by amounts received by or paid to, and by measure, of the scrutinies referred to in points (a), (b), and (c), in accordance with the specimen form shown in Sheet B of Part II of this Annex;
 - (f) the results of the scrutinies referred to in point (a), in accordance with specimen form shown in Sheet C of Part II of this Annex, including:
 - (i) the number of scrutinies for which irregularities were discovered, and the number of undertakings involved,
 - (ii) the nature of these irregularities,
 - (iii) the measure concerned where an irregularity was discovered,
 - (iv) the estimated financial consequence of each irregularity;
 - (g) an indication of the average duration of scrutinies in person/days, indicating, where practicable, the time spent on planning, preparation, execution of controls, and reporting.
5. **Application of the scrutiny programmes preceding the one covered by this programme**

The report shall contain the results of the scrutinies carried out in respect of previous scrutiny periods, for which the results were not available at the time of the submission of the reports for those scrutiny periods, including for each previous scrutiny period, including:

- (a) the status of scrutinies communicated under point 4(b) and (c) in previous scrutiny reports, in accordance with the specimen form shown in Sheet D of Part II of this Annex;
 - (b) the number of scrutinies through which irregularities were discovered, and the number of undertakings involved, in accordance with the specimen form shown in Sheet C of Part II of this Annex;
 - (c) the nature of those irregularities, in accordance with the specimen form shown in Sheet C of Part II of this Annex;
 - (d) the measure concerned where an irregularity was discovered, in accordance with the specimen form shown in Sheet C of Part II of this Annex;
 - (e) the estimated financial consequence of each irregularity, in accordance with the specimen form shown in Sheet C of Part II of this Annex.
6. F123 ...

Textual Amendments

F123 Annex 12 Pt. 1 para. 6 omitted (31.12.2020 in so far as it relates to common organisation of the markets and rural development measures) by virtue of [The Common Agricultural Policy \(Financing, Management and Monitoring Supplementary Provisions\) \(Miscellaneous Amendments\) \(EU Exit\) Regulations 2019 \(S.I. 2019/765\)](#), regs. 1, [4\(38\)\(a\)\(ii\)](#); 2020 c. 1, [Sch. 5 para. 1\(1\)](#)

7. **Resources**

Status: Point in time view as at 31/12/2020.

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)

Details on the resources available to carry out the scrutinies under Chapter III of Title V of Regulation (EU) No 1306/2013 shall be transmitted, including:

- (a) the number of staff, expressed in person/years, allocated to those scrutinies, per control body, and, where appropriate, per region;
- (b) training received by staff working on those scrutinies, with an indication of the proportion of the staff referred to in point (a) who have received such training, and the nature of the training itself; and,
- (c) computer equipment and tools at the disposal of staff working on those scrutinies.

8. Difficulties in applying Chapter III of Title V of Regulation (EU) No 1306/2013

Information shall be provided on any difficulties encountered in the application of Chapter III of Title V of Regulation (EU) No 1306/2013 and the measures taken to overcome them or proposals to that end.

9. Suggestions for improvement

Where appropriate, suggestions shall be made for the improvement, either of the application of Chapter III of Title V of Regulation (EU) No 1306/2013, or of that Chapter itself.

PART II SHEET ASCRUTINY REPORT FOR THE PERIOD(Article 86(1) of Regulation (EU) No 1306/2013)

TOTAL:		CONTROL BODY:	
1. (A) The total number of undertakings to be scrutinised:		(B) The number of undertakings to be scrutinised:	
2. (A) The total number of undertakings scrutinised:		(B) The number of undertakings scrutinised:	
3. (A) The total number of undertakings in the course of scrutiny:		(B) The number of undertakings in the course of scrutiny:	
4. (A) The total number of undertakings not yet scrutinised:		(B) The number of undertakings not yet scrutinised:	
CONTROL BODY:		CONTROL BODY:	

Status: Point in time view as at 31/12/2020.

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EXECUTION OF SCRUTINIES RELATING TO PRECEDING SCRUTINY PROGRAMMES; SCRUTINY PROGRAMME ...

D(1) Number of undertakings declared in previous report as in the course of scrutiny:		D(2) Number of undertakings in D(1) for which scrutinies have been completed:		D(3) Number of undertakings in D(1) for which scrutinies are still in course			
D(4) Value of transactions concerned in D(1):		D(5) Value of transactions concerned in D(2):		D(6) Value of transactions concerned in D(3):			
D(7) Number of undertakings for which scrutinies in previous report were declared as not started:		D(8) Number of undertakings in D(7) for which scrutinies have been completed:		D(9) Number of undertakings in D(7) for which scrutinies are still in course:		D(10) Number of undertakings in D(7) for which scrutinies have not been started:	
D(11) Value of transactions concerned in D(7):		D(12) Value of transactions concerned in D(8):		D(13) Value of transactions concerned in D(9):		D(14) Value of transactions concerned in D(10):	

ANNEX XIII

MEASURES REFERRED TO IN ARTICLE 57

[^{F127}1. The support schemes set out in Annex I to Regulation (EU) No 1307/2013 of the European Parliament and of the Council.]

Status: Point in time view as at 31/12/2020.

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)

Textual Amendments

F127 Annex 13 paras. 1, 5, 6 omitted (31.12.2020 in so far as they relate to common organisation of the markets and rural development measures) by virtue of [The Common Agricultural Policy \(Financing, Management and Monitoring Supplementary Provisions\) \(Miscellaneous Amendments\) \(EU Exit\) Regulations 2019 \(S.I. 2019/765\)](#), regs. 1, **4(39)** (as inserted by [S.I. 2020/1445](#), regs. 1(2)(b), **7(9)**); 2020 c. 1, **Sch. 5 para. 1(1)**

2. The following schemes and measures set out in Regulation (EU) No 1308/2013 of the European Parliament and of the Council⁽¹³⁾.
- public intervention;
 - aid for private storage;
 - school fruit and vegetable scheme;
 - school milk scheme;
 - aid in fruit and vegetables sector;
 - support measures in the wine sector;
 - aid in the apiculture sector;
 - aid in the hops sector;
 - export refunds.

F128 3.

Textual Amendments

F128 Deleted by [Commission Implementing Regulation \(EU\) 2018/56](#) of 12 January 2018 amending [Implementing Regulation \(EU\) No 908/2014](#) 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.

4. The information and promotion measures provided for in Council Regulation (EC) No 3/2008⁽¹⁴⁾.
- [^{F127}5. The measures provided for in Regulation (EU) No 228/2013 of the European Parliament and of the Council⁽¹⁵⁾, except those covered by Annex I to Regulation (EU) No 1307/2013.]
- [^{F127}6. The measures provided for in Regulation (EU) No 229/2013 of the European Parliament and of the Council⁽¹⁶⁾, except those covered by Annex I to Regulation (EU) No 1307/2013.]
7. The measures provided for in Chapter I of Title III of Regulation (EU) No 1305/2013 and included in the rural development programme concerned.
8. The measures provided for in Chapter I of Title IV of Regulation (EC) No 1698/2005⁽¹⁷⁾ and included in the rural development programme concerned.
- [^{F129}9. The support schemes set out in Annex I to Council Regulation (EC) No 73/2009.]

Status: Point in time view as at 31/12/2020.

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)

Textual Amendments

F129 Inserted by [Commission Implementing Regulation \(EU\) 2015/583 of 13 April 2015 amending Implementing Regulation \(EU\) No 908/2014 as regards declarations of expenditure for rural development programmes and transparency.](#)

[^{F130}10. The measures granted under Articles 219(1), 220(1) and 221(1) and (2) of Regulation (EU) No 1308/2013 as measures supporting agricultural markets in accordance with Article 4(1)(a) of Regulation (EU) No 1306/2013.]

Textual Amendments

F130 Substituted by [Commission Implementing Regulation \(EU\) 2018/56 of 12 January 2018 amending Implementing Regulation \(EU\) No 908/2014 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.](#)

Status: Point in time view as at 31/12/2020.

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)

- (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](#)).
- (11) Commission Delegated Regulation (EU) No 906/2014 of 11 March 2014 supplementing Regulation (EU) No 1306/2013 of the European Parliament and of the Council with regard to public intervention expenditure (see page 1 of this Official Journal).
- (12) Commission Regulation (EU) No 1272/2009 of 11 December 2009 laying down common detailed rules for the implementation of Council Regulation (EC) No 1234/2007 as regards buying-in and selling of agricultural products under public intervention ([OJ L 349, 29.12.2009, p. 1](#)).
- (13) Regulation (EU) No 1308/2013 of the European Parliament and of the Council of 17 December 2013 establishing a common organisation of the markets in agricultural products and repealing Council Regulations (EEC) No 922/72, (EEC) No 234/79, (EC) No 1037/2001 and (EC) No 1234/2007 ([OJ L 347, 20.12.2013, p. 671](#)).
- (14) Council Regulation (EC) No 3/2008 of 17 December 2007 on information provision and promotion measures for agricultural products on the internal market and in third countries ([OJ L 3, 5.1.2008, p. 1](#)).
- (15) Regulation (EU) No 228/2013 of the European Parliament and of the Council of 13 March 2013 laying down specific measures for agriculture in the outermost regions of the Union and repealing Council Regulation (EC) No 247/2006 ([OJ L 78, 20.3.2013, p. 23](#)).
- (16) Regulation (EU) No 229/2013 of the European Parliament and of the Council of 13 March 2013 laying down specific measures for agriculture in favour of the smaller Aegean islands and repealing Council Regulation (EC) No 1405/2006 ([OJ L 78, 20.3.2013, p. 41](#)).

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- (17) Council Regulation (EC) No 1698/2005 of 20 September 2005 on support for rural development by the European Agricultural Fund for Rural Development (EAFRD) ([OJ L 277, 21.10.2005, p. 1](#)).

Status:

Point in time view as at 31/12/2020.

Changes to legislation:

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