Commission Implementing Regulation (EU) 2019/295 of 20 February 2019 amending Implementing Regulation (EU) No 1011/2014 as regards changes to the model for the payment application including additional information concerning financial instruments and to the model for the accounts

COMMISSION IMPLEMENTING REGULATION (EU) 2019/295

of 20 February 2019

amending Implementing Regulation (EU) No 1011/2014 as regards changes to the model for the payment application including additional information concerning financial instruments and to the model for the accounts

THE EUROPEAN COMMISSION,

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

Having regard to Regulation (EU) No 1303/2013 of the European Parliament and of the Council of 17 December 2013 laying down common provisions on the European Regional Development Fund, the European Social Fund, the Cohesion Fund, the European Agricultural Fund for Rural Development and the European Maritime and Fisheries Fund and laying down general provisions on the European Regional Development Fund, the European Social Fund, the Cohesion Fund and the European Maritime and Fisheries Fund and repealing Council Regulation (EC) No 1083/2006[(1)], and in particular Article 41(4), Article 131(6) and Article 137(3) thereof,

Whereas:

(1) Annex VI to Commission Implementing Regulation (EU) No 1011/2014[(2)] sets out the model for the payment application including additional information concerning financial instruments in accordance with Article 131(6) of Regulation (EU) No 1303/2013. With regard to advances paid in the context of State aid, Appendix 2 to that Annex specifies what amount of those advances paid and then in turn covered or not by expenditure paid by beneficiaries within a given period should be included into the payment applications.

(2) Regulation (EU, Euratom) 2018/1046 of the European Parliament and of the Council[(3)] amended the definition of 'beneficiary' in Regulation (EU) No 1303/2013. It also amended Article 131(3) of Regulation (EU) No 1303/2013, which now provides that in the case of State aid, the public contribution corresponding to the expenditure included in a payment application is to have been paid to the beneficiaries by the body granting the aid or, where Member States have decided that the beneficiary is the body granting the aid pursuant to point (a) of Article 2(10) of that Regulation, paid by the beneficiary to the body receiving the aid. Due to those changes, Appendix 2 to Annex VI to Implementing Regulation (EU) No 1011/2014 should be amended accordingly.

(3) Annex VII to Implementing Regulation (EU) No 1011/2014 sets out the model for the accounts in accordance with Article 137(3) of Regulation (EU) No 1303/2013. With regard to advances paid in the context of State aid, Appendix 7 to that Annex specifies

Changes to legislation: *There are currently no known outstanding effects for the Commission Implementing Regulation (EU) 2019/295. (See end of Document for details)*

what amount of those advances paid and then in turn covered or not by expenditure paid by beneficiaries within a given period is to be included into the accounts.

(4) With regard to the total amount of eligible expenditure entered into the accounting systems of the certifying authority which has been included in payment applications, point (a) of Article 137(1) of Regulation (EU) No 1303/2013 refers back to its Article 131. Due to the changes in Article 131(3) of that Regulation, Appendix 7 to Annex VII to Implementing Regulation (EU) No 1011/2014 should also be amended accordingly.

(5) In order to ensure legal certainty and to limit discrepancies between the amended provisions of Regulation (EU) No 1303/2013 which apply from 2 August 2018 or earlier in accordance with Article 282 of Regulation (EU, Euratom) 2018/1046 and the provisions of this Regulation to a minimum, this Regulation should enter into force on the day following that of its publication in the *Official Journal of the European Union*.

(6) The measures provided for in this Regulation are in accordance with the opinion of the Coordination Committee for the European Structural and Investment Funds.

(7) Implementing Regulation (EU) No 1011/2014 should therefore be amended accordingly,

HAS ADOPTED THIS REGULATION:

Article 1

Annexes VI and VII to Implementing Regulation (EU) No 1011/2014 are amended in accordance with the Annex to this Regulation.

Article 2

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

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

Done at Brussels, 20 February 2019.

For the Commission

The President

Jean-Claude JUNCKER