Commission Implementing Regulation (EU) 2015/220 of 3 February 2015 laying down rules for the application of Council Regulation (EC) No 1217/2009 setting up a network for the collection of accountancy data on the incomes and business operation of agricultural holdings in the European Union

COMMISSION IMPLEMENTING REGULATION (EU) 2015/220

of 3 February 2015

laying down rules for the application of Council Regulation (EC) No 1217/2009 setting up a network for the collection of accountancy data on the incomes and business operation of agricultural holdings in the European Union

THE EUROPEAN COMMISSION,

Having regard to Council Regulation (EC) No 1217/2009 of 30 November 2009 setting up a network for the collection of accountancy data on the incomes and business operation of agricultural holdings in the European Union[(1)], and in particular the first subparagraph of Article 5(1), Article 5a(2) and (4), Articles 5b(7) and 7(2), the third subparagraph of Article 8(3) and Article 19(3) thereof,

Whereas:

(1) Following the entry into force of the Lisbon Treaty, Regulation (EU) No 1318/2013 of the European Parliament and of the Council[(2)] has amended Regulation (EC) No 1217/2009 to align it to Articles 290 and 291 of the Treaty on the Functioning of the European Union. In order to ensure the functioning of the new legal framework resulting from that alignment, certain rules should be adopted by means of delegated and implementing acts. The new rules should replace the existing rules established by the Commission to implement Regulation (EC) No 1217/2009. It is therefore appropriate to repeal Commission Implementing Regulation (EU) No 283/2012[(3)] and Commission Implementing Regulation (EU) No 730/2013[(4)].

(2) In accordance with Article 5 of Regulation (EC) No 1217/2009, it is necessary to lay down thresholds of economic size. Such thresholds need to vary according to Member State and in some cases even to the Farm Accountancy Data Network (FADN) division in order to take account of their different farming structures.

(3) Article 5a of Regulation (EC) No 1217/2009 provides that data are to be collected on the basis of a plan for the selection of returning holdings (selection plan). For the purposes of the selection plan, the field of survey should be stratified according to the FADN divisions listed in Annex I to Regulation (EC) No 1217/2009 and according to types of farming and economic sizes.

(4) In order to provide a representative sample of returning holdings for the stratified field of survey, the number of returning holdings per Member State and per FADN division should be set.

Changes to legislation: *There are outstanding changes not yet made to Commission Implementing Regulation (EU) 2015/220. Any changes that have already been made to the legislation appear in the content and are referenced with annotations. (See end of Document for details) View outstanding changes*

(5) The selection plan should be drawn up prior to the beginning of the corresponding accounting year in order to enable the Commission to verify its content before it will be used for the selection of returning holdings.

(6) In order to achieve the objectives set out in Article 5b of Regulation (EC) No 1217/2009 which apply for the purposes of FADN, implementing rules for the Union typology should be established.

(7) The type of farming and the economic size of the holding should be determined on the basis of an economic criterion. It is appropriate to use the standard output referred to in Article 5b(2) of Regulation (EC) No 1217/2009 for that purpose. These standard outputs need to be established by product and in line with the list of characteristics of the farm structure surveys set out in Annex III to Regulation (EC) No 1166/2008 of the European Parliament and of the Council[(5)]. In this respect, a correspondence between the characteristics of the structure surveys and the headings of the farm return of the FADN needs to be established.

(8) Given the increasing importance in terms of income of gainful activities directly related to the holding other than the agricultural activities of the holding, a classification variable reflecting the importance of such other gainful activities directly related to the holding should be included in the Union typology.

(9) It is further necessary to lay down certain rules for the transmission to the Commission of the standard outputs and the data needed for their calculation.

(10) Commission Delegated Regulation (EU) No 1198/2014[(6)] determines the main groups of accountancy data referred to in Article 8 of Regulation (EC) No 1217/2009 and lays down general rules for the collection of such data. The type, definition and presentation of the accountancy data collected by means of the farm return drawn up for the purpose of reliably determining the incomes of agricultural holdings must be uniform, irrespective of the returning holdings surveyed. It is therefore necessary to lay down the form and layout of the farm return and the methods and deadlines for data submission to the Commission. The data collected by means of the farm return should also take account of the 2013 reform of the common agricultural policy.

(11) Duly completed farm returns should be sent to the Commission in time by the liaison agency appointed by each Member State in accordance with Article 7 of Regulation (EC) No 1217/2009 in order to ensure the uniform and timely management of the delivered accountancy data. The delivery process of the accountancy data to the Commission should be made practical and secure. Therefore, provision should be made for the liaison agency to send the information concerned directly to the Commission via the computerised system set up by the Commission for the purposes of that Regulation as well as for further modalities in that regard. It is appropriate that the time limits for the submission of such data to the Commission take into account Member States' past record in delivering such data.

(12) Every farm return delivered to the Commission should be duly completed in order to be considered as eligible for payment of the standard fee.

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(13) Limitation per Member State as to the total number of duly completed farm returns eligible for Union financing is laid down in Regulation (EC) No 1217/2009. Flexibility in the number of returning holdings per FADN division should be allowed, as long as the total number of the returning holdings of the Member State concerned is respected as laid down in Regulation (EC) No 1217/2009.

(14) Article 19 of Regulation (EC) No 1217/2009 provides that appropriations to be included in the general budget of the European Union, in the Commission section, have to cover the total amount of the standard fee payable to the Member States for the delivery of duly completed farm returns delivered to the Commission within the applicable deadline. The number of duly completed farm returns for which the standard fee is paid should not exceed the maximum number of returning holdings.

(15) To contribute to the improvement of farm return data management processes an increased standard fee should be paid to Member States delivering duly completed farm returns earlier than the deadline to be fixed for the submission of farm returns.

(16) As the measures provided for in this Regulation should apply from the accounting year 2015, this Regulation should apply from that accounting year.

(17) The measures provided for in this Regulation are in accordance with the opinion of the Committee for the Farm Accountancy Data Network,

HAS ADOPTED THIS REGULATION:

CHAPTER 1

FIELD OF SURVEY AND SELECTION PLAN

Article 1

Threshold of economic size

The thresholds of economic size as referred to in the first subparagraph of Article 5(1) of Regulation (EC) No 1217/2009 are set out in Annex I to this Regulation.

Article 2

Number of returning holdings

[[X1]The number of returning holdings per Member State and per Farm Accountancy Data Network (FADN) division as referred to in Article 5a(2) of Regulation (EC) No 1217/2009 is set out in Annex II to this Regulation.**]**

Editorial Information

X1 Substituted by Corrigendum to Commission Implementing Regulation (EU) 2015/220 of 3 February 2015 laying down rules for the application of Council Regulation (EC) No 1217/2009 setting up a

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network for the collection of accountancy data on the incomes and business operation of agricultural holdings in the European Union (Official Journal of the European Union L 46 of 19 February 2015).

Article 3

Selection plan

1 Models and methods relating to the form and content of the data referred to in Article 5a(4) of Regulation (EC) No 1217/2009 are set out in Annex III to this Regulation.

2 Member States shall notify the Commission, by electronic means, of the selection plan referred to in Article 5a(1) of Regulation (EC) No 1217/2009 and approved by the National Committee referred to in Article 6(2) of that Regulation not later than two months before the beginning of the accounting year to which it relates.

[[F1]Finland and Croatia may revise the respective selection plans they notified for the accounting year 2016. They shall notify their respective revised selection plans for that accounting year to the Commission by 31 March 2016.**]**

[[F2]Bulgaria, Denmark and Austria shall revise the respective selection plans they notified for the accounting year 2017. They shall notify their respective revised selection plans for that accounting year to the Commission by 31 March 2017.**]**

[[F3]Germany, Greece, Hungary, Romania and Finland shall revise the respective selection plans they notified for the accounting year 2018. They shall notify the Commission of their respective revised selection plans for that accounting year by 31 March 2018.**]**

Textual Amendments

F1 Inserted by Commission Implementing Regulation (EU) 2015/2323 of 11 December 2015 amending Implementing Regulation (EU) 2015/220 laying down rules for the application of Council Regulation (EC) No 1217/2009.

F2 Inserted by Commission Implementing Regulation (EU) 2016/2129 of 5 December 2016 amending Implementing Regulation (EU) 2015/220 laying down rules for the application of Council Regulation (EC) No 1217/2009 setting up a network for the collection of accountancy data on the incomes and business operation of agricultural holdings in the European Union.

F3 Inserted by Commission Implementing Regulation (EU) 2017/2280 of 11 December 2017 amending Implementing Regulation (EU) 2015/220 laying down rules for the application of Council Regulation (EC) No 1217/2009 setting up a network for the collection of accountancy data on the incomes and business operation of agricultural holdings in the European Union.

CHAPTER 2

UNION TYPOLOGY FOR AGRICULTURAL HOLDINGS

Article 4

Particular types of farming specialisations

The methods for the calculation of particular types of farming specialisations as referred to in Article 5b(3) of Regulation (EC) No 1217/2009 and their correspondence with

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general and principal types of farming as referred to in that Article are set out in Annex IV to this Regulation.

Article 5

Economic size of the holding

The method for the calculation of the economic size of the holding as referred to in Article 5b(4) of Regulation (EC) No 1217/2009 and the economic size classes as referred to in Article 5b(1) of that Regulation are set out in Annex V to this Regulation.

[F4 Article 6

Standard output coefficient and total standard output of a holding

1 The method for the calculation to determine the standard output coefficient of each characteristic as referred to in Article 5b(2) of Regulation (EC) No 1217/2009 and the procedure for collecting the corresponding data are set out in Annexes IV and VI to this Regulation.

The standard output coefficient of the different characteristics of a holding as referred to in Article 5b(2) of Regulation (EC) No 1217/2009 shall be determined for the crop and livestock variables listed in Part B.I of Annex IV to this Regulation and for each geographical unit referred to in point 2(b) of Annex VI to this Regulation.

2 The total standard output of a holding shall be obtained by multiplying the standard output coefficient of each crop and livestock variable by the number of corresponding units.**]**

Textual Amendments

F4 Substituted by Commission Implementing Regulation (EU) 2019/1975 of 31 October 2019 amending Implementing Regulation (EU) 2015/220 laying down rules for the application of Council Regulation (EC) No 1217/2009 setting up a network for the collection of accountancy data on the incomes and business operation of agricultural holdings in the European Union.

Article 7

Other gainful activities directly related to the holding

The other gainful activities directly related to the holding as referred to in Article 5b(5) of Regulation (EC) No 1217/2009 are defined in Part A of Annex VII to this Regulation. Their importance shall be expressed as a percentage band. Those percentage bands are set out in Part C of Annex VII to this Regulation.

The method by which the importance of the gainful activities referred to in the first paragraph is estimated is set out in Parts B and C of Annex VII to this Regulation.