Commission Delegated Regulation (EU) No 1198/2014 of 1 August 2014 supplementing 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 DELEGATED REGULATION (EU) No 1198/2014

of 1 August 2014

supplementing 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 the Treaty on the Functioning of the European Union,

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 Articles 5(1), 5a(1), 5b(2) and (3) and 8(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 Regulations (EC) No 1242/2008[(3)], (EU) No 1291/2009[(4)], and Implementing Regulation (EU) No 385/2012[(5)].

(2) Regulation (EC) No 1217/2009 empowers the Commission to adopt delegated Regulations laying down the rules related to the data for the determination of incomes and the business analysis of agricultural holdings. The delegated act should notably establish rules for fixing the threshold values delimiting the field of survey, for establishing plans for the selection of holdings, for fixing the reference period for the standard outputs, for determining the general and principle types of farming and for determining the main groups of data on farm returns to be collected as well as the general rules to be followed in this respect.

(3) The threshold values delimiting the field of survey should allow representative results for the field of survey to be obtained. The threshold values should maximise the benefit/cost ratio and be determined with the aim of including in the field of survey holdings that represent the largest possible share of agricultural output, agricultural area and farm labour, of those holdings which are run with a market orientation.

Changes to legislation: Commission Delegated Regulation (EU) No 1198/2014 is up to date with all changes known to be in force on or before 24 December 2020. There are changes that may be brought into force at a future date. Changes that have been made appear in the content and are referenced with annotations. (See end of Document for details) View outstanding changes

(4) The selection plan should include a minimum number of elements which demonstrate how a representative sample is selected, thereby allowing the survey to meet the objectives of the farm accountancy data network.

(5) The standard outputs are based on average data over a certain reference period. Their values should regularly be updated to take account of economic trends so that the typology may continue to be meaningfully applied. The frequency of the update should be linked to the years in which Union farm structure surveys are carried out.

(6) The general and principal types of farming need to be arranged so as to enable homogeneous groups of holdings to be assembled in a greater or lesser degree of aggregation and that comparisons of the situation of groups of holdings can be made.

(7) The data reported in the farm returns should make it possible to obtain a view of the returning holdings as regards the factors of production, to assess the level of farming income, and to reflect technical, economic and social conditions on the holdings involved. The main groups of accountancy data to be collected and the general rules for data collection should be determined for that purpose.

(8) The rules provided for in this Regulation should apply as from the accounting year 2015 for the Farm Accountancy Data Network and for the Union farm structure surveys as of the 2016 survey,

HAS ADOPTED THIS REGULATION:

Article 1

Scope of application

This Regulation lays down rules supplementing certain non-essential elements of Regulation (EC) No 1217/2009 for the purpose of an annual determination of incomes and a business analysis of agricultural holdings by means of the Union farm accountancy data network. Those rules relate to:

(a) the threshold referred to in Article 5(1) of Regulation (EC) No 1217/2009;

(b) the plan referred to in Article 5a(1) of Regulation (EC) No 1217/2009;

(c) the ‘reference period’ referred to in Article 5b(2) of Regulation (EC) No 1217/2009;

(d) the types of farming referred to in Article 5b(3) of Regulation (EC) No 1217/2009;

(e) the collection of accountancy data referred to in Article 8(3) of Regulation (EC) No 1217/2009.

Article 2

Threshold

The threshold referred to in Article 5(1) of Regulation (EC) No 1217/2009 shall ensure that the field of the survey represents the largest possible share of agricultural output, agricultural area and farm labour, of holdings run with a market orientation.

***Changes to legislation:** Commission Delegated Regulation (EU) No 1198/2014 is up to date with all changes known to be in force on or before 24 December 2020. There are changes that may be brought into force at a future date. Changes that have been made appear in the content and are referenced with annotations. (See end of Document for details) View outstanding changes*

Article 3

Selection plan

The plan for the selection of returning holdings to be drawn up by each Member State as referred to in Article 5a(1) of Regulation (EC) No 1217/2009, shall include elements to ensure that a representative accounting sample of the field of survey is obtained. In particular, the plan shall:

(a) be based on the most recent statistical reference sources;

(b) explain the procedure for stratifying the field of survey in accordance with the divisions listed in the Annex I to Regulation (EC) No 1217/2009 as well as in accordance with the types of farming and economic size classes as referred to in Article 5b(1) of Regulation (EC) No 1217/2009;

(c) provide a breakdown of holdings in the field of survey by types of farming and economic size classes as referred to in Article 5b(1) of Regulation (EC) No 1217/2009 which corresponds at least to the principal types;

(d) indicate the statistical methods for determining the selection rate chosen for each stratum, the procedures for the selection of returning holdings, and the number of returning holdings to be selected for each of the strata adopted.

Article 4

Reference period for the standard output

For the purposes of calculating standard outputs for the Union farm structure survey for year N, as referred to in Article 5b(2) of Regulation (EC) No 1217/2009, the reference period consists of the five successive years from year N-5 to year N-1.

The standard outputs shall be determined using average basic data calculated over the reference period laid down in the first paragraph and commonly referred to as ‘N-3 standard outputs’. These N-3 standard outputs shall be updated to take account of economic trends at least each time a Union farm structure survey is carried out.

Article 5

General and principal types of farming

The general and principal types of farming and the correspondence between them, referred to in Article 5b(3) of Regulation (EC) No 1217/2009, are specified in Annex I to this Regulation.

Changes to legislation: Commission Delegated Regulation (EU) No 1198/2014 is up to date with all changes known to be in force on or before 24 December 2020. There are changes that may be brought into force at a future date. Changes that have been made appear in the content and are referenced with annotations. (See end of Document for details) View outstanding changes

Article 6

Farm return

The main groups of accountancy data to be collected and the general rules for data collection referred to in Article 8(3) of Regulation (EC) No 1217/2009 are specified in Annex II to this Regulation.

Article 7

Repeals

Regulations (EC) No 1242/2008, (EU) No 1291/2009, and Implementing Regulation (EU) No 385/2012 are repealed with effect from 1 January 2015.

However, for the Farm Accountancy Data Network, the Regulations referred to in the first paragraph shall continue to apply to accounting years preceding the accounting year 2015.

Regulation (EC) No 1242/2008 shall continue to apply to the Union farm structure surveys until the 2013 survey.

Article 8

Entry into force

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

It shall apply from the accounting year 2015 for the Farm Accountancy Data Network and for the Union farm structure surveys as of the 2016 survey.

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

Done at Brussels, 1 August 2014.

For the Commission

The President

José Manuel BARROSO