Commission Regulation (EC) No 2253/2004 of 23 December 2004 amending Regulation (EEC) No 2237/77 on the form of farm return to be used for the purpose of determining incomes of agricultural holdings

COMMISSION REGULATION (EC) No 2253/2004

of 23 December 2004

amending Regulation (EEC) No 2237/77 on the form of farm return to be used for the purpose of determining incomes of agricultural holdings

THE COMMISSION OF THE EUROPEAN COMMUNITIES,

Having regard to the Treaty establishing the European Community,

Having regard to Regulation No 79/65/EEC of the Council of 15 June 1965 setting up a network for the collection of accountancy data on the incomes and business operation of agricultural holdings in the European Economic Community[(1)], and in particular Article 7(3) thereof,

Whereas:

(1) Commission Regulation (EEC) No 2237/77[(2)] lays down the contents of the farm return to be used.

(2) The data collected for the purposes of the farm return need to take into account the evolution of the common agricultural policy. Council Regulation (EC) No 1782/2003 of 29 September 2003 establishing common rules for direct support schemes under the common agricultural policy and establishing certain support schemes for farmers and amending Regulations (EEC) No 2019/93, (EC) No 1452/2001, (EC) No 1453/2001, (EC) No 1454/2001, (EC) No 1868/94, (EC) No 1251/1999, (EC) No 1254/1999, (EC) No 1673/2000, (EEC) No 2358/71 and (EC) No 2529/2001[(3)], changes profoundly the way in which subsidies are paid to the farmers in the Community. These changes have to be taken into account in the farm return, in order to be able to monitor correctly the development of agricultural incomes and provide sufficient basis for business analyses of the holdings.

(3) The farm return has to be adapted due to the accession of the Czech Republic, Estonia, Cyprus, Latvia, Lithuania, Hungary, Malta, Poland, Slovenia and Slovakia.

(4) Regulation (EEC) No 2237/77 should therefore be amended accordingly.

(5) Taking into account that some of the changes will apply from the year 2004 onwards, it is appropriate to make the amendments of the farm return applicable with effect from the 2004 accounting year.

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

HAS ADOPTED THIS REGULATION:

Article 1

Annexes I and II to Regulation (EEC) No 2237/77 are amended in accordance with, respectively, Annexes I and II to this Regulation.

Article 2

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 with effect from the 2004 accounting year, beginning during the period between 1 January and 1 July 2004.

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

Done at Brussels, 23 December 2004.

For the Commission

Mariann FISCHER BOEL

Member of the Commission

***Changes to legislation:** There are currently no known outstanding effects for the Commission Regulation (EC) No 2253/2004. (See end of Document for details)*

ANNEX I

Annex I to Regulation (EEC) No 2237/77 is amended as follows:

1. In table A (GENERAL INFORMATION ON THE HOLDING), the lines concerning heading numbers 1 and 2 are replaced by the following:

Heading number and description	**Serial number**
1. Number of holding	
— Division	1
— Subdivision	2
— Serial number of holding	3
"Unused"	4-5
2. Information on computer records and accounting office	
— Number of 10-data groups	6
"Unused"	7-16
— Number of the accounting office (optional)	17

2. Table M is replaced by the following:

M.

DIRECT PAYMENTS BASED ON AREA OR ANIMAL PRODUCTION — PURSUANT TO COUNCIL REGULATIONS (EC) NO 1251/1999[0], (EC) NO 1254/1999[0] AND (EC) NO 1782/2003[0] (HEADINGS 601 TO 680 AND 700 TO 772)

Product or product combination (heading)			**Number of basic units for payments**	**Total aid**	**Reference amount**				
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)
xxx	Unused	Unused				Unused			

a OJ L 160, 26.6.1999, p. 1.

b OJ L 160, 26.6.1999, p. 21.

c OJ L 270, 21.10.2003, p. 1.

Changes to legislation: *There are currently no known outstanding effects for the Commission Regulation (EC) No 2253/2004. (See end of Document for details)*

ANNEX II

Annex II to Regulation (EEC) No 2237/77 is amended as follows:

1. point 107. is replaced by the following:

107. VAT system

The VAT system (serial number 400) to which the holding is subject should be shown for each holding by the code number in the following list:

	Serial number 400Code
BELGIUM	
Régime normal obligatoire	1
Régime normal sur option	2
Régime agricole	3
CZECH REPUBLIC	
Registered	1
DENMARK	
Moms (= normal)	1
GERMANY	
Pauschalierender Betrieb	1
Optierender Betrieb	2
Getränke erzeugender Betrieb	3
Betrieb mit Kleinumsatz	4
ESTONIA	
Normal	1
Special	2
GREECE	
Normal system	1
Agricultural system	2
SPAIN	
Normal system	1
Simplified system	2
Agricultural system	3
FRANCE	
TVA sur option avec autorisation pour animaux vivants	2
Remboursement forfaitaire	3
IRELAND	
Agricultural	1
Registered (= normal)	2

ITALY	
Regime esonerato	1
Regime speciale agricolo	2
Regime normal	3
CYPRUS	
Normal	1
Agricultural	2
VAT not applicable	3
LATVIA	
Normal	1
Agricultural	2
LITHUANIA	
Normal	1
VAT not applicable	2
LUXEMBOURG	
Régime normal obligatoire	1
Régime normal sur option	2
Régime forfaitaire de l'agriculture	3
HUNGARY	
Normal	1
Agricultural	2
MALTA	
Normal	1
NETHERLANDS	
Algemene regeling verplicht	1
Algemene regeling op aanvraag	2
Landbouwregeling	3
AUSTRIA	
Pauschalierender Betrieb	1
Optierender Betrieb	2
POLAND	
Normal	1
Agricultural	2
PORTUGAL	
Agricultural system	1
Normal system	2
SLOVENIA	