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

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 Article 5a(2), the third and the fourth subparagraphs of Article 8(3) and Article 19(3) thereof,

Whereas:

(1) Commission Implementing Regulation (EU) 2015/220 ([2]) sets out the number of returning holdings per Member State and per Farm Accountancy Data network (FADN) division. Implementing Regulation (EU) 2015/220 provides that the Member States have to notify the Commission of a plan drawn up for the selection of returning holdings that ensures a representative accounting sample of the field of survey before the beginning of the accounting year to which the plan relates.

(2) Following the request of Germany to merge the divisions Schleswig-Holstein and Hamburg into one division named Schleswig-Holstein/Hamburg and the requests of Greece, Hungary, Romania and Finland to change the number of returning holdings or threshold of economic size due to structural changes in agriculture, it is appropriate to allow those Member States to revise their selection plans and/or threshold of economic size for the accounting year 2018 and to redistribute or adjust the number of returning holdings accordingly.

(3) Given the growing importance of earlier availability and higher quality of accountancy data, the Commission encourages Member States to make additional organisational efforts enabling upgraded data completeness and enabling farm returns to be submitted earlier than the deadlines laid down in Article 10 of Implementing Regulation (EU) 2015/220.

(4) In order to support earlier availability, completeness and increased quality of accountancy data submitted by Member States, the deadlines for data transmission and the procedure in relation to the payment of the standard fee should be reviewed and linked to the timing of delivery and completeness of the FADN data delivered to the Commission.

(5) A transitional provision related to the accounting year 2018 budgetary availability should be included in Article 14 of Implementing Regulation (EU) 2015/220.

(6) Annex VIII to Implementing Regulation (EU) 2015/220 sets out the form and layout of the accountancy data contained in the farm returns. For the sake of clarity, Annex VIII should provide for additional information as regards the presentation of those data.

(7) Implementing Regulation (EU) 2015/220 should therefore be amended accordingly.

(8) The proposed amendments should apply as from the accounting year 2018.

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

([1]) OJ L 328, 15.12.2009, p. 27.

([2]) 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 (OJ L 46, 19.2.2015, p. 1).

HAS ADOPTED THIS REGULATION:

Article 1

Implementing Regulation (EU) 2015/220 is amended as follows:

(1) in Article 3(2), the following subparagraph is added:

'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.';

(2) Article 14 is replaced by the following:

'*Article 14*

Amount of the standard fee

1. The standard fee referred to in Article 19(1)(a) of Regulation (EC) No 1217/2009 shall be fixed at EUR 160 per farm return.

2. If the 80 % threshold referred to in Article 19(1)(a) of Regulation (EC) No 1217/2009 is not met neither at the level of a FADN division or at the level of the Member State concerned, the reduction referred to in that provision shall be applied only at national level.

3. Subject to the fulfilment of the obligation to comply with the 80 % threshold as referred to in Article 19(1)(a) of Regulation (EC) No 1217/2009 in respect of a FADN division or a Member State, the standard fee is increased by:

(a) EUR 5 where the Member State submits the accountancy data referred to in Article 9 of this Regulation not later than 1 month before the relevant deadline referred to in Article 10(3); or

(b) EUR 7 in the accounting year 2018 and EUR 10 from the accounting year 2019 where the Member State submits the accountancy data referred to in Article 9 of this Regulation not later than 2 months before the relevant deadline referred to in Article 10(3).

4. To the increase of the standard fee under points (a) and (b) of paragraph 3 may be added EUR 2 for the accounting year 2018 and EUR 5 from the accounting year 2019 where the accountancy data has been verified by the Commission in accordance with point (b) of the first paragraph of Article 13 of this Regulation and is deemed duly completed in accordance with Article 8(2) of Regulation (EC) No 1217/2009, either at the moment of its submission to the Commission, or within 2 months of the date upon which the Commission informed the submitting Member State that the submitted accountancy data is not duly completed.';

(3) Annexes I, II and VIII are amended in accordance with the Annex 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 from the accounting year 2018.

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

Done at Brussels, 11 December 2017.

For the Commission

The President

Jean-Claude JUNCKER

ANNEX

Annexes I, II and VIII to Implementing Regulation (EU) 2015/220 are amended as follows:

(1) in Annex I,

the entry related to Romania is replaced by the following:

'Romania	4 000'

(2) Annex II is amended as follows:

(a) the entries related to Germany in the table on the number of returning holdings are replaced by the following:

'Reference number	Name of FADN division	Number of returning holdings per accounting year
	GERMANY	
015	Schleswig-Holstein/Hamburg	662
030	Niedersachsen	1 307
040	Bremen	—
050	Nordrhein-Westfalen	1 010
060	Hessen	558
070	Rheinland-Pfalz	887
080	Baden-Württemberg	1 190
090	Bayern	1 678
100	Saarland	90
110	Berlin	—
112	Brandenburg	284
113	Mecklenburg-Vorpommern	268
114	Sachsen	313
115	Sachsen-Anhalt	270
116	Thüringen	283
	Total Germany	8 800'

(b) the entries related to Greece in the table on the number of returning holdings are replaced by the following:

'Reference number	Name of FADN division	Number of returning holdings per accounting year
	GREECE	
450	Μακεδονία — Θράκη (Macedonia-Thrace)	1 700
460	Ήπειρος — Πελοπόννησος — Νήσοι Ιονίου (Epirus, Peloponnese, Ionian Islands)	1 150
470	Θεσσαλία (Thessaly)	600
480	Στερεά Ελλάς — Νήσοι Αιγαίου — Κρήτη (Sterea Ellas, Aegean Islands, Crete)	1 225
	Total Greece	4 675'

(c) the entries related to Hungary in the table on the number of returning holdings are replaced by the following:

'Reference number	Name of FADN division	Number of returning holdings per accounting year
	HUNGARY	
767	Alföld	1 144
768	Dunántúl	733
764	Észak-Magyarország	223
	Total Hungary	2 100'

(d) the entries related to Romania in the table on the number of returning holdings are replaced by the following:

'Reference number	Name of FADN division	Number of returning holdings per accounting year
	ROMANIA	
840	Nord-Est	724
841	Sud-Est	913
842	Sud-Muntenia	857
843	Sud-Vest-Oltenia	519
844	Vest	598
845	Nord-Vest	701
846	Centru	709
847	București-Ilfov	79
	Total Romania	5 100'

(e) the entries related to Finland in the table on the number of returning holdings are replaced by the following:

'Reference number	Name of FADN division	Number of returning holdings per accounting year
	FINLAND	
670	Etelä-Suomi	420
680	Sisä-Suomi	169
690	Pohjanmaa	203
700	Pohjois-Suomi	108
	Total Finland	900'

(3) Annex VIII is amended as follows:

(a) Table D is amended as follows:

(i) in the second table, the entry concerning category '2010. Biological assets — plants' is replaced by the following:

'Code (*)	Description of categories	**OV**	**AD**	**DY**	**IP**	**S**	**SA**	**CV**
2010	Biological assets — plants							'

(ii) the entry concerning the category of assets '2010. Biological assets — plants' is replaced by the following:

'2010. **Biological assets — plants**

Values of all plants that have not been harvested yet (all permanent and standing crops). Accumulated depreciation (D.AD) and Depreciation of the current year (D.DY.) should only be reported for Permanent crops.';

(iii) the table on valuation methods is replaced by the following table:

'Fair value less the estimate point-of-sale costs	amount for which an asset could be exchanged, or a liability settled, between knowledgeable, willing parties in an arm's length transaction less the cost estimated to incur in relation to the sale	3010, 5010, 7010
Historical cost	nominal or original cost of an asset when acquired	2010, 3020, 3030, 4010, 7020
Book value	value at which an asset is carried on a balance sheet	1010, 1020, 1030, 1040, 8010'

(b) in Table H, the fourth subparagraph is replaced by the following:

'Where the costs indicated are for the total "consumption" of inputs during the accounting year but do not correspond to production during that year, changes in stocks of inputs (including costs accruing to growing crops) should be indicated in Table D under the code 1040. Inventories.'

(c) in Table M,

in the Section AI Administrative information, the third paragraph is replaced by the following:

'Provision of the data referred to in column Number of basic units (N) is optional for the accounting years 2015-2017 for codes 10300-10319.'