COMMISSION IMPLEMENTING REGULATION (EU) 2022/2499

of 12 December 2022

amending and correcting 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 5(1), third subparagraph, Article 5a(2), Article 8(3), third and fourth subparagraphs, and Article 19(3) thereof,

Whereas:

(1) Article 10(3), third subparagraph, of Commission Implementing Regulation (EU) 2015/220 ([2]) provides for the possibility to extend the deadline for farm return data transmission until 31 December after the end of the accounting year in question by 3 months. This possibility was granted as from the 2019 accounting year due to the COVID-19 pandemic. The pressure due to the pandemic is fading away and most of the Member States transmitted the data without making use of the extension. The possibility to extend the deadline for data transmission is therefore not necessary anymore. To give enough time to Member States to adapt to this change, the possibility to extend the deadline should cease to be applicable from the 2022 accounting year.

(2) To allow the Commission services to support adequately the Member States' authorities in charge of transmitting the accountancy data before the data transmission deadline, and to avoid that the Commission and Member States staff are mobilised during the end of the year period, the deadline for the data transmission should be anticipated to 15 December after the end of the accounting year in question. This change should be applicable from the 2022 accounting year. However, due to the specificity of the accountancy rules in Germany and taking into account Germany's past record in delivering such data, Germany should be allowed to submit the farm returns to the Commission up to 15 weeks after that deadline of 15 December.

(3) Article 14 of Implementing Regulation (EU) 2015/220 provides for the Union financial contribution to the data collection costs of the Member States. The current standard fee per farm return has fixed and variable parts. In order to significantly simplify the standard fee structure and the processing of data by the Member States and the Commission, a standard fee with only a fixed part, amounting to the sum of the current fixed and variable parts should be set. Such simplification is easy to put in place and it should be applicable from the 2022 accounting year.

(4) Following the request of France to merge its two FADN divisions 'Guadeloupe' and 'Martinique' into one FADN division called 'Antilles françaises' as farms in both current FADN divisions have very similar types of farming (highly specialized in fruit growing, particularly bananas, as well as in sugar cane production and horticulture). This merge will provide a larger sample size with more robust results on more types of farming. It is appropriate to allow that Member State to revise its selection plan for the accounting year 2023. Annexes I and II to Implementing Regulation (EU) 2015/220 should therefore be amended accordingly.

([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).

(5) Following the request of Hungary to change the number of returning holdings and the threshold of economic size due to structural changes in agriculture, it is appropriate to allow that Member State to revise its selection plan and the threshold of economic size for the accounting year 2023 and to redistribute or adjust the number of returning holdings accordingly. Annexes I and II to Implementing Regulation (EU) 2015/220 should therefore be amended accordingly.

(6) Following the withdrawal of the United Kingdom from the Union, the FADN data collection will not be pursued in that country. Annexes I and II to Implementing Regulation (EU) 2015/220 should therefore be amended accordingly.

(7) As the Union aims to diversify its energy sources, the category of heating fuels in Table H of Annex VIII to Implementing Regulation (EU) 2015/220 should be sub-divided into natural and manufactured gases, oil and petroleum products, solid fossil fuels as well as renewable fuels to inform more about their specific costs at the farm level, the proposed sub-division of category of heating fuels should apply as from the accounting year 2023 on a voluntary basis and compulsorily from the accounting year 2025 onwards.

(8) Table J of Annex VIII to Implementing Regulation (EU) 2015/220 requires Member States to provide the average number of animals of the agricultural holding. This is then used to calculate the standard output of the farm and its economic size. In order to allow reflecting an exceptional situation (e.g. disease on the holding or culling for sanitary reason) that leads to a temporary decrease of the average number of animals without affecting the capacity of the holding to produce after the end of the exceptional situation, it is proposed to introduce a reference number for animals to characterise the production capacity of the given holding. The proposed new variable should apply as from the accounting year 2022 on a voluntary basis.

(9) As from 2023, Regulation (EU) 2021/2115 of the European Parliament and of the Council ([3]) reforming the common agricultural policy will apply, therefore, it is necessary to update a list of payments and grants in Table M of Annex VIII to Implementing Regulation (EU) 2015/220.

(10) Annex VIII to Implementing Regulation (EU) 2015/220 sets out the form and layout of the accountancy data contained in the farm returns. In order to simplify and clarify the farm return questionnaire, that Annex should be adapted to reflect the first wave of outcomes provided by the Working Group on the FADN simplification and modernisation. In the explanatory notes to Table B, the note to code UO (B.UO. UAA for owner farming) erroneously contains a reference to crop code 11300 that is no longer valid. That error should be corrected.

(11) Part B of Annex IV to Implementing Regulation (EU) 2015/220 provides for the table of correspondence and regrouping codes linking Commission Implementing Regulation (EU) 2018/1874 ([4]) and the FADN farm returns. In the list of codes regrouping several variables included in IFS 2020 set out in section II of Part B, the entry related to the P16 code contains a misprint that requires correction.

(12) Implementing Regulation (EU) 2015/220 should therefore be amended and corrected accordingly.

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

([3]) Regulation (EU) 2021/2115 of the European Parliament and of the Council of 2 December 2021 establishing rules on support for strategic plans to be drawn up by Member States under the common agricultural policy (CAP Strategic Plans) and financed by the European Agricultural Guarantee Fund (EAGF) and by the European Agricultural Fund for Rural Development (EAFRD) and repealing Regulations (EU) No 1305/2013 and (EU) No 1307/2013 (OJ L 435, 6.12.2021, p. 1).

([4]) Commission Implementing Regulation (EU) 2018/1874 of 29 November 2018 on the data to be provided for 2020 under Regulation (EU) 2018/1091 of the European Parliament and of the Council on integrated farm statistics and repealing Regulations (EC) No 1166/2008 and (EU) No 1337/2011, as regards the list of variables and their description (OJ L 306, 30.11.2018, p. 14).

HAS ADOPTED THIS REGULATION:

Article 1

Amendments to Implementing Regulation (EU) 2015/220

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

(1) in Article 10, paragraph 3 is replaced by the following:

'3. The farm returns shall be transmitted to the Commission by 15 December after the end of the accounting year in question.

However, Germany may submit the farm returns to the Commission within 15 weeks after the deadline referred to in the first subparagraph.';

(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), point (a), of Regulation (EC) No 1217/2009 shall be fixed at EUR 180 per farm return.

2. If the 80 % threshold referred to in Article 19(1), point (a), of Regulation (EC) No 1217/2009 is neither met at the level of a FADN division, nor at the level of the Member State concerned, the reduction referred to in that provision shall be applied only at national level.';

(3) Annexes I, II and VIII are amended in accordance with Annex I to this Regulation;

(4) Table J of Annex VIII is amended in accordance with Annex II to this Regulation.

Article 2

Corrections to Implementing Regulation (EU) 2015/220

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

(1) in Annex IV to Implementing Regulation (EU) 2015/220, the entry for code P16 is replaced by the following:

'P16. Oilseeds	=	SO_CLND022 (Rape and turnip rape seeds) + SO_CLND023 (Sunflower seed) + SO_CLND024 (Soya) + SO_CLND025 (Oil flax (Linseed)) + SO_CLND026 (Other oilseed crops n.e.c.)';

(2) in Annex VIII to Implementing Regulation (EU) 2015/220, the explanatory note for code B.UO. 'UAA for owner farming' is replaced by the following:

'B.UO.10.A UAA (arable land, permanent grassland, permanent crops and kitchen gardens) of which the farmer is the owner, tenant for life or leaseholder and/or UAA held on similar terms.'.

Article 3

Entry into force and application

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

Article 1, points (1), (2) and (4), shall apply to the transmission of farm returns from the accounting year 2022.

Article 1, point (3) shall apply from the accounting year 2023.

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

Done at Brussels, 12 December 2022.

For the Commission
The President
Ursula VON DER LEYEN

ANNEX I

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

(1) Annex I is amended as follows:

(a) the entry for France is replaced by the following:

'France (with the exception of La Réunion and Antilles françaises)	25 000
France (only La Réunion and Antilles françaises)	15 000'

(b) the entry for Hungary is replaced by the following:

'Hungary	8 000'

(c) the entry for the United Kingdom is deleted;

(2) Annex II is amended as follows:

(a) the entry for France is replaced by the following:

'France		
121	Île-de-France	190
131	Champagne-Ardenne	370
132	Picardie	270
133	Haute-Normandie	170
134	Centre	410
135	Basse-Normandie	240
136	Bourgogne	340
141	Nord-Pas de Calais	280
151	Lorraine	230
152	Alsace	200
153	Franche-Comté	210
162	Pays de la Loire	460
163	Bretagne	480
164	Poitou-Charentes	360
182	Aquitaine	550
183	Midi-Pyrénées	480
184	Limousin	220
192	Rhône-Alpes	480
193	Auvergne	360
201	Languedoc-Roussillon	430
203	Provence-Alpes-Côte d'Azur	420
204	Corse	170
207	La Réunion	160
208	Antilles françaises	120
Total France		7 600'

(b) the entry for Hungary is replaced by the following:

'Hungary		
764	Észak-Magyarország	180
767	Alföld	1 200
768	Dunántúl	570
	Total Hungary	1 950'

(c) the entry for the United Kingdom is deleted;

(3) Annex VIII is amended as follows:

(a) the paragraphs below the title are replaced by the following:

'The data to be collected is classified by table and broken down into groups, categories and columns. The convention used to refer to a specific data field is:

<table letter>.<group>.<category code>(.<other specific category codes).column

Specific data values are captured at column level. In the tables set out below, clear cells are where data values can be accepted; greyed cells marked with a "—" have no meaning in the group context, so no data is accepted in those.

Examples:

— B.UT.20.A (column A of the group UT, category 20, from table B) represents the "Area" of "Rented UAA" to be recorded under the "UAA for tenant farming" in table B.

— I.A.10110.1.0.TA (column TA of the group A, category 10110, from table I) represents the total area of "Common wheat and spelt" for type of crop 1 "Field scale crops – main crop, combined crop" and missing data code 0 "No data missing".

— M.S.1150.1.2.V (column V of the group S, category 1150 with other specific category codes 1 and 2 from table M) represents the subsidy value of "Basic Income Support for Sustainability – based on payments entitlements" that is financed solely from the Union budget and is granted per ha.

When a value is not relevant or missing for any particular holding, do not enter value "0".

Tables are represented by one letter, groups by one or more letters, categories by numeric codes and columns by one or more letters.

For tables A to M, the first table shows the high level matrix for groups and columns. The second table shows how this breaks down for categories where each category is represented by one or more codes and sub-codes.

The data in a farm return should be given with the following degrees of accuracy:

financial values: values in EUR or in national monetary units without decimal. However, for national currencies where the unit represents a low relative value compared to the EUR, it may be agreed between the liaison agency of the Member State in question and the staff of the Commission which manages the FADN, to express the values in hundreds or thousands of national currency units,

physical quantities: in quintals (1 q = 100 kg) except in the case of eggs, which will be expressed in thousands and wine and related products which will be expressed in hectolitres,

areas: in ares (1 a = 100 m2), except in the case of mushrooms which will be expressed in square metres of total cropped area and except in Table M "Subsidies", where basic units are to be registered in ha,

average livestock numbers: to two decimal places, except for poultry and rabbits, which are to be given in whole numbers, and bees which are to be given in number of occupied hives,

labour units: to two decimal places.

For each table category and column value, further definitions and instructions are set out after the table concerned.';

(b) Table A (General information on the holding) is amended as follows:

(i) in the first and the second part of the table, the column 'Number of the accounting office' (AO) is deleted;

(ii) the second part of the table is amended as follows:

(1) the row for code 50 is deleted;

(2) the rows for codes 230, 231 and 232 are replaced by the following:

'Code (*)	Description	**Group**	R	S	H	DG	MI	N	DT	W	TF	ES	C
230	Member of Producer Organisations (POs)	**OT**	-	-	-	-	-	-	-	-	-	-	AO-T230C
231	Economic relevance of Producer Organisations (POs) to the farm	**OT**	-	-	-	-	-	-	-	-	-	-	AO-T231C
232	Number of members of Producer Organisations (POs)	**OT**	-	-	-	-	-	-	-	-	-	-	AO-T232C'

(c) the explanatory notes to Table A are amended as follows:

(i) the notes for codes 60 and 70 under A.AI. (Accounting information) of Table A are replaced by the following:

'A.AI. **Accounting information**

A.AI.60.C. *Type of accounting:* an indication is to be given on the type of accounting that the farm keeps. The following code numbers are to be used:

1. Double-entry accounting.

2. Single-entry accounting.

3. None.

A.AI.70.DT. *Date of closure of accounts*: to be recorded in format "YYYY-MM-DD", for example 2009-06-30 or 2009-12-31.';

(ii) the note for code 230 under A.OT. (Other particulars concerning the holding) of Table A, is replaced by the following:

'A.OT.230.C *Member of Producer Organisations (POs)*: Indication if the farm (farm holder(s) or manager(s)) is a member of a producer organisation which shares costs and/or promotes the marketing of agricultural products, and if yes, which of the farm's products are marketed by the producer organisation (choose all sectors covered by POs the farm is a member of). For the purpose of this survey, "producer organisations" refer to any type of entity that has been formed on the initiative of producers to pursue joint activities in a specific sector (horizontal cooperation). Producer organisations must be controlled by producers, they can take different legal forms e.g. agricultural cooperatives, farmers' associations, or private companies with producers as shareholders.

0. not a member of a producer organisation

A member of a producer organisation to share production, administrative and investments costs and/or, a member of a producer organisation to market the farm's products such as:

31. cereals

32. oilseeds and protein crops

33. fruits and vegetables (including citrus fruits, but excluding olives)

34. olives

35. vineyards

36. beef

37. cow's milk

38. pigmeat

39. sheep and goats (milk and meat)

40. poultry meat

41. eggs

42. other sector.';

(d) Table C (Labour) is replaced by the following:

'Category of labour	Code(*)

Group of information		Columns						
		General				Total work on the holding (agricultural work and work for OGA directly related to the holding)		Share of work for OGA directly related to the holding
		Number of persons	Gender	Year of birth	Agricultural training of the manager	Annual time worked	Number of Annual Work Units (AWU)	% of annual time worked
		P	**G**	**B**	**T**	**Y1**	**W1**	**Y2**
		Integer	Enter code	Four digits	Enter code	(hours)	(AWU)	%
UR	Unpaid regular							
UC	Unpaid casual	-	-	-	-		-	
PR	Paid regular							
PC	Paid casual	-	-	-	-		-	

Code (*)	Description	Group	P	G	B	T	Y1	W1	Y2
10	Holder(s)/manager(s)	**UR**	-						-
20	Holder(s)/not manager(s)	**UR**	-			-			-
30	Manager(s)/not holder(s)	**UR**	-						-
40	Spouse(s)/partner(s) of holder(s)	**UR**		-	-	-			
50	Other	**UR, PR**		-	-	-			
60	Casual work	**UC, PC**	-	-	-	-		-	
70	Paid manager	**PR**	-						-’

(e) the explanatory notes to Table C are amended as follows:

(i) the notes to items under C.PR (Paid regular labour) are replaced by the following:

‘**C.PR. Paid regular labour**

Labour paid (in cash and/or in kind) on the normal scale for services rendered and which during the accounting year (excluding normal holidays) worked for at least one whole day per week for the holding.

The following categories are to be shown:

C.PR.70. Paid manager

Salaried person responsible for the day-to-day management of the holding.

C.PR.50. Other

All regular paid labour (except for the holding’s salaried manager) is aggregated under this group. Includes also foreman and sub-managers not responsible for management of the whole farm.’;

(ii) in the notes to the columns in Table C, the note to ‘Share of work for OGA in % of annual work units (column W2)’ is deleted;

(f) in Table D (Assets), the second part is replaced by the following:

‘Code (*)	Description of categories	OV	AD	DY	IP	S	SA	CV
1005	Cash, receivables, other current assets and equivalents		-	-	-	-	-’	
1040	Inventories		-	-				
2010	Biological assets – plants							
3010	Agricultural land		-	-				
3020	Land improvements							
3030	Farm buildings							
4010	Machinery and equipment							

5010	Forest land including standing timber		-	-				
7005	Intangible assets							
8010	Other non-current assets							

(g) the explanatory notes to Table D are amended as follows:

(i) the notes to codes 1010, 1020 and 1030 are deleted and the following note is inserted before the note to code 1040:

'1005. **Cash, receivables, other current assets and equivalents**

Cash and other assets that can be easily converted to cash. Short-term assets, amounts owed to the holding, normally arising from business activities. Any other assets that are easily sold or expected to be paid within a year.';

(ii) the notes to codes 7010 and 7020 are deleted and the following note is inserted after the note to code 5010:

'7005. **Intangible assets**

All intangible assets both that can be easily bought or sold (e.g. quotas and rights when they are tradable without land and an active market exists) as well as that cannot easily be bought or sold (e.g. software, licences, etc.). The heading must be completed and the amounts entered are subject to depreciation in column DY.';

(h) in Table H (Inputs), the second part is replaced by the following:

'Code (*)	Group	Description of categories	V	Q
1010	**LM**	Wages and social security costs for paid labour		-
1020	**LM**	Contract work and machinery hire		-
1030	**LM**	Current upkeep of machinery and equipment		-
1040	**LM**	Motor fuels and lubricants		-
1050	**LM**	Car expenses		-
2010	**SL**	Purchased concentrated feedstuffs for grazing stock (equines, ruminants)		-
2020	**SL**	Purchased coarse fodder for grazing stock (equines, ruminants)		-
2030	**SL**	Purchased feedstuffs for pigs		-
2040	**SL**	Purchased feedstuffs for poultry and other small animals		-
2050	**SL**	Farm-produced feedstuffs for grazing stock (equines, ruminants)		-
2060	**SL**	Farm-produced feedstuffs for pigs		-
2070	**SL**	Farm-produced feedstuffs for poultry and other small animals		-
2080	**SL**	Veterinary expenses		-
2090	**SL**	Other specific livestock costs		-
3010	**SC**	Seeds and seedlings purchased		-
3020	**SC**	Seeds and seedlings produced and used on the farm		-
3030	**SC**	Fertilisers and soil improvers		-
3031	**SC**	Quantity of N used in mineral fertilisers	-	

3032	**SC**	Quantity of P2O5 used in mineral fertilisers	-	
3033	**SC**	Quantity of K2O used in mineral fertilisers	-	
3034	**SC**	Purchased manure		-
3040	**SC**	Crop protection products		-
3090	**SC**	Other specific crop costs		-
4010	**OS**	Specific costs for forestry and wood processing		-
4020	**OS**	Specific costs for crop processing		-
4030	**OS**	Specific costs for cow's milk processing		-
4045	**OS**	Specific costs for other animals' milk processing		-
4070	**OS**	Specific costs for meat processing and other animal products processing		-
4090	**OS**	Other specific costs for other gainful activities		-
5010	**FO**	Current upkeep of land improvements and buildings		-
5020	**FO**	Electricity		-
5030	**FO**	Heating fuels, total		-
5031	**FO**	of which natural gas and manufactured gases		-
5032	**FO**	of which oil and petroleum products		-
5033	**FO**	of which solid fossil fuels		-
5034	**FO**	of which renewable fuels (wood, straw, biogas, …)		-
5040	**FO**	Water		-
5051	**FO**	Agricultural insurance		-
5055	**FO**	Other farm insurance		-
5061	**FO**	Taxes and other dues		-
5062	**FO**	Taxes and other charges on land and buildings		-
5070	**FO**	Rent paid, total		-
5071	**FO**	of which rent paid for land		-
5080	**FO**	Interest and financial charges paid		-
5090	**FO**	Other farming overheads		-'

(i) the explanatory notes to Table H are amended as follows:

(1) the notes to codes 4040, 4050 and 4060 are deleted and the following note is inserted after the note to code 4030:

'4045. **Specific costs for other animals' milk processing**

Ingredients, raw materials or semi-processed products, own or purchased and other specific costs of other animals' (e.g.: buffalo, sheep, goat) milk processing (e.g. the specific packaging or marketing costs). Labour costs, contract work and mechanisation are not included; these are shown under the appropriate cost codes.';

(2) the note to code 5030 is replaced by the following:

'5030. **Heating fuels (total)**

Total consumption value of purchased heating fuels for farm business use, including the heating of glasshouses. This category includes heating consumption of purchased fossil fuels: natural and manufactures gases, oil, petroleum products and solid fossil fuels as well as consumption of purchased renewable energy sources (e.g. wood, straw, pellets, biogas).

5031. **Of which natural gas and manufactured gases**

Total consumption of natural gas and other manufactured, fossil-based gases for farm business use, including the heating of glasshouses.

5032. **Of which oil and petroleum products**

Total consumption of oil and petroleum products for farm business use, including the heating of glasshouses.

5033. **Of which solid fossil fuels**

Total consumption of solid fossil fuels (e.g. coal) for farm business use, including the heating of glasshouses.

5034. **Of which renewable fuels**

Total consumption of renewable fuels (e.g. wood, straw, pellets, biogas) for farm business use, including the heating of glasshouses.

The submission of data relating to variables 5031, 5032, 5033 and 5034 is voluntary as from the accounting year 2023 and mandatory as from the accounting year 2025.';

(j) Table I (Crops) is amended as follows:

(i) in the second part of the table, the entries under the title 'Roots and Tubers' are replaced by the following:

	'**Roots and Tubers**
10300	Potatoes (including early potatoes and seed potatoes)
10310	- of which potatoes for starch
10390	- of which other potatoes
10400	Sugar beet (excluding seed)
10500	Other root crops, fodder beet and fodder plants of the *Brassicae* family, grown for the root or the stem, and other fodder root and tuber crops n.e.c.'

(ii) the fourth part of the table on the missing data codes is replaced by the following:

'The missing data codes are to be selected from the list below:

Code (***)	Description
0	Code 0 is entered when no data are missing.
1	Code 1 should be entered when the area covered by a crop cannot be reported, for example in the case of sales of marketable crop products purchased as standing crops or coming from land rented for a period of less than 1 year on an occasional basis.
2	Code 2 should be entered when the actual production cannot be determined in quintals (or hectolitres for wine and wine-related products) because of the conditions of sale or when there is no actual production.
4	Code 4 should be entered when the area covered by a crop cannot be reported and there is no actual production or actual production cannot be determined in quintals (or hectolitres for wine and wine-related products).'

(k) in the explanatory notes to the groups of information in Table I, the note to items under I.PR (Production) is replaced by the following:

'I.PR **Production**

For the group of information production (PR) the quantities of crops produced (Q) during the accounting year (excluding any losses in the field and at the farm) are to be recorded. These quantities are indicated for the principal products of the holding (except by-products).

These quantities should be indicated in quintals (100 kg) with the exemption of wine and wine-related products, which are expressed in hectolitres. When, because of the conditions of sale, actual production in quintals cannot be determined, the missing data code 2 should be entered.

For the 10790 "Other vegetables" and 90900 "Other", the quantity should not be provided.';

(l) in Table K (Animal products and services) the second part on the description of products and services and the third part on the missing data codes are replaced by the following:

'Code (*)	Description
261	Cows' milk
262	Buffalo's cows' milk
311	Sheep's milk
321	Goat's milk
330	Wool
531	Eggs for human consumption (all poultry)
532	Eggs for hatching (all poultry)
700	Honey and products of beekeeping
800	Manure
900	Other animal products
1100	Contract rearing
1200	Other animal services

Code (**)	Description
0	Code 0 is entered when no data are missing.
2	Code 2 should be entered for when the actual production cannot be determined in quintals (or thousands of eggs) because of the conditions of sale.
4	Code 4 should be entered when there are only stocks and no actual production.'

(m) the explanatory notes to Table K are amended as follows:

(i) the note to code 1100 is replaced by the following:

'1100. Contract rearing

Amount of receipts for contract rearing corresponding mainly to payment for services rendered and where the holder does not assume the economic risk normally involved in rearing or fattening these animals, e.g.: cattle, sheep, goats, pigs, poultry.';

(ii) the notes to the missing data codes are deleted;

(iii) the third paragraph under the title 'Groups of information in Table K' is replaced by the following:

'For animal services such as contract rearing (codes 1100) and others (code 1200) the only information to provide concern the receipts that should be recorded under the information on sales (SA) in column value (V).';

(n) in Table L (OGA directly related to the farm), the second part on the description of the OGA codes and the third part on the missing data codes are replaced by the following:

'Code (*)	Description
261	Processing of cow's milk
263	Processing of other animals' milk
900	Processing of meat or other animal products
1010	Processing of crop
1020	Forestry and wood processing
2010	Contractual work
2020	Tourism, accommodation, catering and other leisure activities
2030	Production of renewable energy
9000	Other "other gainful activities" directly related to the farm

Code (**)	Description
0	Code 0 is entered when no data are missing.
1	Code 1 should be entered in the case of production obtained by processing purchased livestock or animal or crops products.
2	Code 2 should be entered when the actual production cannot be determined in quintals because of the conditions of sale.
4	Code 4 should be entered when there are only stocks and no actual production.'

(o) the explanatory notes to Table L are amended as follows:

(i) the note to code 262 is replaced by the following:

'263. Processing of other animals' milk, e.g. buffalo's milk, sheep's milk, goat's milk';

(ii) the notes to the missing data codes are deleted;

(iii) the second paragraph under the title 'Groups of information in Table L' (Quantity (column Q)) is replaced by the following:

'In the case of milk processed products (codes 261, 263), the quantity of liquid milk is indicated regardless of the form in which it is sold, consumed on the farm or used for benefits in kind or for farm purposes (cream, butter, cheese, etc.).';

(p) Table M (Subsidies) and the pertaining explanatory notes are replaced by the following:

'Structure of the table

	Category of subsidy/administrative information	Code (*)		
	Financing	Code (**)		
	Basic unit	Code (***)		
Group of information		Columns		
		Number of basic units	Value	Type
		N	**V**	**T**
S	Subsidy			-
AI	Administrative information		-	

The categories are to be selected from the list below:

Code (*)	**Group**	**Description of categories**	**Columns**		
			N	**V**	**T**
		Decoupled payments			
1250	S	Basic Income Support for Sustainability			-
1300	S	Complementary redistributive income support for sustainability			-
1400	S	Schemes for the climate, the environment and animal welfare (eco-schemes)			-
1600	S	Complementary income support for young farmers			-
1700	S	Payments for small farmers			-
		Coupled Income Support			
		Arable crops			
		COP (cereals, oilseeds and protein crops)			
23111	S	Cereals			-
23112	S	Oilseeds			-
23114	S	Protein crops & grain legumes			-
2312	S	Potatoes			-
23121	S	Of which potatoes for starch			-
2313	S	Sugar beet			-
		Industrial crops			
23141	S	Flax			-
23142	S	Hemp			-
23143	S	Hops			-
23144	S	Sugar cane			-
23145	S	Chicory			-

Code (*)	Group	Description of categories	Columns		
			N	V	T
23149	S	Other industrial crops			-
2315	S	Vegetables			-
2316	S	Fallow land			-
2317	S	Rice			-
2319	S	Arable crops not defined			-
2320	S	Permanent grassland			-
2321	S	Dried fodder			-
2322	S	Crop specific payment for cotton			-
2323	S	National restructuring programme for the cotton sector			-
2324	S	Seed production			-
		Permanent crops			
23311	S	Berries			-
23312	S	Nuts			-
2332	S	Pome and stone fruit			-
2333	S	Citrus plantations			-
2334	S	Olive plantations – olive oil and table olives			-
2335	S	Vineyards			-
2339	S	Permanent crops not mentioned elsewhere			-
		Animals			
2341	S	Dairy			-
2342	S	Beef and veal			-
2343	S	Cattle (type not specified)			-
2344	S	Sheep and goat			-
2345	S	Pigs and poultry			-
2346	S	Silkworms			-
2347	S	Apiculture products			-
2349	S	Animals not mentioned elsewhere			-
2410	S	Short rotation coppices			-
2490	S	Other coupled payments not mentioned elsewhere			-
		Grants and subsidies of exceptional character			
2810	S	Disaster payments			-
2890	S	Other grants and subsidies of exceptional character			-
2900	S	**Other direct payments not mentioned elsewhere**			-

Code (*)	Group	Description of categories	Columns		
			N	V	T
		Rural development			
3100	S	Investments, including in irrigation			-
3200	S	Setting-up of young farmers and new farmers and rural business start-up			-
3310	S	Management commitments (environmental, climate-related and other) (excluding animal welfare and organic farming)			-
3320	S	Animal welfare payments			-
3350	S	Organic farming			-
3400	S	Area-specific disadvantages resulting from certain mandatory requirements (e.g. Natura 2000, Water Framework Directive)			-
3500	S	Natural or other area-specific constraints			-
	S	Forestry/non-productive investments			
3610	S	Investments in forest area development and improvement of the viability of forests			-
3620	S	Natura 2000 payments for forestry and forest-environmental and climate services and forest conservation support			-
3750	S	Support to restoring agricultural production potential damaged by natural disasters and catastrophic events and introduction of appropriate prevention actions			-
3760	S	Risk management tools			-
3900	S	Other payments for rural development			-
		Grants and subsidies on costs			
4100	S	Wages and social security			-
4200	S	Motor fuels			-
		Livestock			
4310	S	Feed for grazing livestock			-
4320	S	Feed for pig and poultry			-
4330	S	Other livestock costs			-
		Crop			
4410	S	Seeds			-
4420	S	Fertilisers			-
4430	S	Crop protection			-
4440	S	Other specific crop costs			-
		Farming overheads			
4510	S	Electricity			-
4520	S	Heating fuels, total			-
4521	S	of which natural gas and manufactured gases			-

Code (*)	Group	Description of categories	Columns		
			N	V	T
4522	S	of which oil and petroleum products			-
4523	S	of which solid fossil fuels			-
4524	S	of which renewable fuels			-
4530	S	Water			-
4540	S	Insurance			-
4550	S	Interest			-
4600	S	Costs for OGA			-
4900	S	Other costs			-
		Grants and subsidies on livestock purchases			
5100	S	Dairy purchases			-
5200	S	Beef purchases			-
5300	S	Sheep and goat purchases			-
5400	S	Pigs and poultry purchases			-
5900	S	Other animals purchases			-
9000	S	**Differences from the previous accounting years**			-
		Obligations of Member States relating to good agricultural and environmental conditions of land (GAEC standards 2, 8 and 9)			
10010	AI	GAEC 2 on wetland and peatlands	-	-	
10011	AI	GAEC 2: number of hectares of wetland and peatlands – permanent grassland		-	-
10012	AI	GAEC 2: number of hectares of wetland and peatlands – arable land		-	-
10013	AI	GAEC 2: number of hectares of wetland and peatlands – permanent crops		-	-
10300	AI	GAEC 8: the minimum share of arable land devoted to non-productive areas and features	-	-	
10310	AI	GAEC 8: number of hectares of land laying fallow		-	-
10311	AI	GAEC 8: number of hectares of terraces		-	-
10312	AI	GAEC 8: number of hectares of hedgerows, individual or group of trees, trees rows		-	-
10313	AI	GAEC 8: number of hectares of field margins, patches or buffer strips		-	-
10318	AI	GAEC 8: number of hectares of catch crops		-	-
10319	AI	GAEC 8: number of hectares of nitrogen-fixing crops		-	-
10324	AI	GAEC 8: number of hectares of ditches		-	-

Code (*)	Group	Description of categories	Columns		
			N	V	T
10325	AI	GAEC 8: number of hectares of streams		-	-
10326	AI	GAEC 8: number of hectares of small ponds;		-	-
10327	AI	GAEC 8: number of hectares of small wetlands		-	-
10328	AI	GAEC 8: number of hectares of stonewalls		-	-
10329	AI	GAEC 8: number of hectares of cairns		-	-
10330	AI	GAEC 8: number of hectares of cultural features		-	-
10400	AI	GAEC 9: ban on conversion or ploughing	-	-	
10401	AI	GAEC 9: number of hectares of permanent grassland in Natura 2000 sites		-	-
10402	AI	GAEC 9: number of hectares of designated environmentally sensitive permanent grassland in Natura 2000 sites protected under GAEC 9 and declared by farmers;		-	-
10403	AI	GAEC 9: number of hectares of designated environmentally sensitive permanent grassland outside Natura 2000 sites, protected under GAEC 9 and declared by farmers, where applicable.		-	-

The codes describing how the subsidy is financed are to be selected form the list below:

Code (**)	Description
0	Not applicable: this code is to be used in the case of administrative information
1	The subsidy is financed solely from the EU budget.
2	The measure is co-financed by the EU and the Member State.
3	The measure is not financed from the EU budget but by other public sources.

The codes defining the basic units are to be selected form the list below:

Code (***)	Description
0	Not applicable: this code is to be used in the case of administrative information
1	The subsidy is granted per head of livestock.
2	The subsidy is granted per ha.
3	The subsidy is granted per tonne.
4	Farm/other: the subsidy is granted for the whole farm or in a way which does not fit in the other categories.

Table M “SUBSIDIES” covers grants and subsidies received by agricultural holdings from public bodies, both national and EU. It also covers administrative information on greening payments.

GROUPS OF INFORMATION IN TABLE M

S **Subsidies**

Grants and subsidies are defined by category of subsidy (S), financing and basic units. For each entry, the number of basic units (N) and the amount received (V) are to be recorded. There might be several records per category of subsidy as the basic units and/or financing origins might differ.

As a general rule, grants and subsidies registered in Table M correspond to the current accounting year regardless of when the payment is received (accounting year is equal to claim year). Investment subsidies and rural development payments other than payments to areas facing natural or other specific constraints constitute an exception to this general rule as registered amounts should refer to payments actually received during the accounting year (accounting year is equal to payment year).

AI **Administrative information**

Certain obligations of Member States relating to good agricultural and environmental conditions of land (GAEC standards 2, 8 and 9) are defined by category of administrative information (AI). The number of basic units (N) and/or the type (T) are to be recorded for each entry, as specified in the table.

The number of basic units (N) corresponds to area concerned by GAEC standards are expressed in hectares.

The type (T) refers to the application of the GAEC at farm level and is to be selected from the list below:

Code	Description
1	Agricultural holding has an obligation to comply with the administrative requirement.
2	Agricultural holding benefits from an exemption specified in GAEC.'

ANNEX II

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

(1) in Table J (Livestock production), the first part is replaced by the following:

'Structure of the table

Category of livestock	Code (*)

Group of Information		Columns		
		Average number	Number	Value
		A	**N**	**V**
AN	Average number		-	-
RN	Reference number	-		-'
OV	Opening valuation	-		
CV	Closing valuation	-		
PU	Purchases	-		
SA	Total Sales	-		
SS	Sales for slaughtering	-		
SR	Sales for further rearing/breeding	-		
SU	Sales with unknown destination	-		
FC	Farmhouse consumption	-		
FU	Farm use	-		

(2) in the explanatory notes to Table J, the following note is inserted after the note on 'J.AN. Average number (to be recorded for column A only)':

'**J.RN. Reference number** (to be recorded for column N only)

The reference number is the number of animals typically present on the farm at a given moment. It is used to calculate the standard output of the holding and its economic size. Contrary to the average number (AN), it enables to account for a period during which there is a lower number or no livestock on the holding for an exceptional period of time due to an exceptional break in the production cycle (e.g. disease outbreaks).

Number (column N)

Number of livestock should be indicated in heads or in number for beehives, expressed to two decimal places.

This information should not be provided for the other animals (category 900).

The data relating to the variable "J.RN.Reference number" may be provided in exceptional cases (e.g. disease on the holding, or culling for sanitary reason) as from the accounting year 2022. The submission is voluntary.'.