2023/2476

15.11.2023

COMMISSION IMPLEMENTING REGULATION (EU) 2023/2476

of 9 November 2023

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) and Article 8(3), third and fourth subparagraphs, thereof,

Whereas:

(1) Commission Implementing Regulation (EU) 2015/220 ([2]) lays down the thresholds of economic size per Member State in its Annex I, the number of returning holdings per Member State and per Farm Accountancy Data Network division in its Annex II, and the form and layout of presentation of the accountancy data in its Annex VIII.

(2) Finland requested to change the threshold of economic size and the number of returning holdings due to structural changes in its agriculture, which have led to an overall decrease in the number of holdings, in particular the smaller ones. Applying the revision of the economic size threshold and the adjustment of the number of returning holdings as of the accounting year 2024 would give enough time to Finland to implement the changes.

(3) Following changes in the denomination of the Common Agricultural Policy subsidies, the name of the code 60 in Table E of Annex VIII to Implementing Regulation (EU) 2015/220 should be adapted to reflect those changes.

(4) Implementing Regulation (EU) 2015/220 was last amended by Commission Implementing Regulation (EU) 2022/2499 ([3]). In Implementing Regulation (EU) 2022/2499, the column Y2 of rows 10, 20, 30 and 70 of the second Table C of Annex VIII to Implementing Regulation (EU) 2015/220 were unintentionally closed for data reporting. That error should be corrected.

(5) Applying the corrections to Table C of Annex VIII to Implementing Regulation (EU) 2015/220 already for the accounting year 2023 would ensure that there is no break in data series in 2023, and applying the amendments to Table E of that Annex for the accounting year 2023 would allow that table to be adapted at the same time as the first year of implementation of Regulation (EU) 2021/2115 of the European Parliament and of the Council ([4]).

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

([3]) 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 (OJ L 325, 20.12.2022, p. 31).

([4]) 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).

(7) 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:

Article 1

Amendments to Implementing Regulation (EU) 2015/220

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

(1) Annex I is amended in accordance with point (1) of Annex I to this Regulation;

(2) Annex II is amended in accordance with point (2) of Annex I to this Regulation;

(3) Annex VIII is amended in accordance with point (3) of Annex I to this Regulation.

Article 2

Correction to Implementing Regulation (EU) 2015/220

Annex VIII to Implementing Regulation (EU) 2015/220 is corrected in accordance with Annex II to this Regulation.

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) and (2), shall apply from the accounting year 2024.

Article 1, point (3), and Article 2 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, 9 November 2023.

For the Commission
The President
Ursula VON DER LEYEN

ANNEX I

Amendments to Implementing Regulation (EU) 2015/220

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

(1) in Annex I, the entry for Finland is replaced by the following:

'Finland	15 000'

(2) in Annex II, the entry for Finland is replaced by the following:

'Finland		
670	Etelä-Suomi	324
675	Pohjanmaa, Sisä-and Pohjois-Suomi	326
Total Finland		650'

(3) Annex VIII is amended as follows:

(a) in the section for Table C, in the part of the explanatory note of the columns in Table C, 'Share of work for OGA in % of annual time worked (column Y2)' is replaced by the following:

'**Share of work for OGA in % of annual time worked** (column Y2)

The share of work for OGA in terms of time worked is compulsory for all the categories of labour. For all categories (10, 20, 30, 40, 50, 60 and 70), it is given in % of hours worked during the accounting year.';

(b) the section for Table E (Quotas and other rights) is amended as follows:

(i) in the second Table E, the description of code 60 is replaced by the following:

'Entitlements for payments under basic payment scheme and entitlements for payments under basic income support for sustainability';

(ii) in the explanatory note to Table E, the fourth paragraph is replaced by the following:

'The following **categories** must be used:

50. Organic manure

60. Entitlements for payments under the basic payment scheme and entitlements for payments under basic income support for sustainability.';

(iii) in the explanatory note to Table E, the section 'E.QQ. Quantity' is replaced by the following:

'**E.QQ. Quantity** (to be recorded for columns N, I, O only)

The units to be used are:

— Category 50 (organic manure): number of animals converted with standard conversion factors for manure excretion,

— Category 60 (basic payment scheme and basic income support for sustainability): number of entitlements'.

ANNEX II

Correction to Implementing Regulation (EU) 2015/220

In Annex VIII to Implementing Regulation (EU) 2015/220, the second Table C (Labour) is replaced by the following:

'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**	—						