

COMMISSION DECISION (EU) 2018/1520**of 9 October 2018****repealing Delegated Regulation (EU) No 1268/2012 on the rules of application of Regulation (EU, Euratom) No 966/2012 of the European Parliament and of the Council on the financial rules applicable to the general budget of the Union**

THE EUROPEAN COMMISSION,

Having regard to the Treaty on the Functioning of the European Union,

Having regard to Regulation (EU, Euratom) 2018/1046 of the European Parliament and of the Council of 18 July 2018 on the financial rules applicable to the general budget of the Union, amending Regulations (EU) No 1296/2013, (EU) No 1301/2013, (EU) No 1303/2013, (EU) No 1304/2013, (EU) No 1309/2013, (EU) No 1316/2013, (EU) No 223/2014, (EU) No 283/2014, and Decision No 541/2014/EU and repealing Regulation (EU, Euratom) No 966/2012 ⁽¹⁾, and in particular Article 281(2) thereof,

Whereas:

- (1) Regulation (EU, Euratom) No 966/2012 of the European Parliament and of the Council ⁽²⁾ laid down the rules for the establishment and the implementation of the general budget of the European Union and the presentation and auditing of the accounts. Commission Delegated Regulation (EU) No 1268/2012 ⁽³⁾ lays down the rules of application for Regulation (EU, Euratom) No 966/2012.
- (2) Regulation (EU, Euratom) 2018/1046 replaced Regulation (EU, Euratom) No 966/2012. In order to reduce the complexity of the financial rules applicable to the budget and to include the relevant rules in one single regulation, the main rules from Delegated Regulation (EU) No 1268/2012 have been included in Regulation (EU, Euratom) 2018/1046.
- (3) In accordance with Article 279(3) of Regulation (EU, Euratom) 2018/1046, Regulation (EU, Euratom) No 966/2012 and Delegated Regulation (EU) No 1268/2012 are to continue to apply to legal commitments entered into before the entry into force of Regulation (EU, Euratom) 2018/1046. In accordance with Article 281(2) of Regulation (EU, Euratom) 2018/1046, certain Articles of Delegated Regulation (EU) No 1268/2012 are to continue to apply until 31 December 2018 as regards the implementation of the administrative appropriations of Union institutions.
- (4) In accordance with Article 281(2) of Regulation (EU, Euratom) 2018/1046, Delegated Regulation (EU) No 1268/2012 is to be repealed with effect from the date of entry into force of Regulation (EU, Euratom) 2018/1046,

HAS ADOPTED THIS DECISION:

Article 1

Delegated Regulation (EU) No 1268/2012 is repealed with effect from 2 August 2018, without prejudice to Article 279(3) and Article 281(2) of Regulation (EU, Euratom) 2018/1046.

References to the repealed Regulation shall be construed as references to Regulation (EU, Euratom) 2018/1046 and shall be read in accordance with the correlation table in the Annex to this Decision.

⁽¹⁾ OJ L 193, 30.7.2018, p. 1.

⁽²⁾ Regulation (EU, Euratom) No 966/2012 of the European Parliament and of the Council of 25 October 2012 on the financial rules applicable to the general budget of the Union and repealing Council Regulation (EC, Euratom) No 1605/2002 (OJ L 298, 26.10.2012, p. 1).

⁽³⁾ Commission Delegated Regulation (EU) No 1268/2012 of 29 October 2012 on the rules of application of Regulation (EU, Euratom) No 966/2012 of the European Parliament and of the Council on the financial rules applicable to the general budget of the Union (OJ L 362, 31.12.2012, p. 1).

Article 2

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

Done at Brussels, 9 October 2018.

For the Commission
The President
Jean-Claude JUNCKER

ANNEX

CORRELATION TABLE

Delegated Regulation (EU) No 1268/2012	New Financial Regulation Articles (FR) Deleted Commission Internal Rules (IR) Guidelines
Article 1	Deleted
Article 2	Guidelines
Article 3	Article 7(2) FR
Article 4(1)	Article 13(1) FR
Article 4(2)	Article 13(2) FR
Article 4(3) first subparagraph	Article 13(3) FR
Article 4(3) second subparagraph	Article 12(3) FR
Article 4(4)	Deleted
Article 4(5)	Guidelines
Article 5(1) - (4)	Article 19 FR
Article 5(5)	Guidelines
Article 6(1)	Article 19(2) FR
Article 6(2) - (4)	Guidelines
Article 7	Article 22 FR
Article 8	Article 23 FR
Article 9(1), (2) and (4) first subparagraph	Article 24 FR
Article 9(3) and (4) second subparagraph	Deleted
Article 10	Article 21(2)(c) FR
Article 11	Deleted
Article 12	Guidelines
Article 13	Article 28(2) third subparagraph FR
Article 14	Article 28(2) FR
Article 15	Article 30(1) FR
Article 16	Article 28(2) fifth subparagraph FR
Article 17	Article 32(2) third subparagraph FR
Article 18	Article 34 FR
Article 19	Article 35(1) third and fourth subparagraph FR

Delegated Regulation (EU) No 1268/2012	New Financial Regulation Articles (FR) Deleted Commission Internal Rules (IR) Guidelines
Article 20	Article 37(2) third subparagraph FR
Article 21	Article 38 FR
Article 22 first, third and fourth subparagraphs	Deleted
Article 22 second subparagraph	Article 38(5) second subparagraph FR
Article 23	Article 41(2) FR
Article 24	Article 44(4) FR
Article 25	Article 47(2) third subparagraph FR
Article 26	Deleted
Article 27	Article 52(1)(a)(vi) FR
Article 28	Article 52(1)(c)(iii) FR
Article 29	Article 57 FR
Article 30	Article 58(5) fourth subparagraph FR
Article 31(1) and (2)	Article 58(2)(d) FR
Article 31(3)	Deleted
Article 32	Deleted
Article 33	Deleted
Article 34	Deleted
Article 35	IR
Article 36	Deleted
Article 37 first subparagraph	Article 63(10) FR
Article 37 second subparagraph	Recital 22 FR
Article 38	IR
Article 39	Article 126 and 154 FR
Article 40	Deleted
Article 41	Article 155(1) third and sixth subparagraph FR
Article 42(1)	Article 155(4) FR
Article 42(2) first subparagraph	Article 155(5) FR
Article 42(2) second subparagraph	Article 2 point (44) FR
Article 43	Article 156 FR

Delegated Regulation (EU) No 1268/2012	New Financial Regulation Articles (FR) Deleted Commission Internal Rules (IR) Guidelines
Article 44(1)	Deleted
Article 44(2)	Article 154(1) third subparagraph FR
Article 45(1)	Article 72(2) FR
Article 45(2)	Deleted
Article 46 first subparagraph	Deleted
Article 46 second subparagraph	Article 76(1) first subparagraph, third sentence
Article 47 first subparagraph	Deleted
Article 47 second subparagraph	Article 76(1) first subparagraph, second sentence
Article 48 first subparagraph, first sentence	Article 75 first subparagraph, first sentence
Article 48 first subparagraph letter (a)-(c) and (e)	IR
Article 48 first subparagraph letter (d)	Article 75 first subparagraph, second sentence
Article 48 second subparagraph	Article 75 second subparagraph
Article 48 third subparagraph	Article 75 third subparagraph
Article 49(1)	IR
Article 49(2)	IR
Article 49(3) first, third and fourth subparagraph	IR
Article 49(3) second subparagraph	Article 74(5) second subparagraph
Article 49(4) first, third and fourth subparagraph	IR
Article 49(4) second subparagraph	Article 74(6) FR
Article 49(4) fifth subparagraph	Article 74(5) FR
Article 50(1) - (3)	Deleted
Article 50(4)	Article 74(7) FR
Article 51	Article 74(8) FR
Article 52	Article 82(4) first and second subparagraph FR
Article 53	Article 74(10) FR
Article 54	Article 78 FR
Article 55(1)	Article 78(3) FR
Article 55(2)	Article 78(4) FR
Article 55(3)	Article 73(6) FR

Delegated Regulation (EU) No 1268/2012	New Financial Regulation Articles (FR) Deleted Commission Internal Rules (IR) Guidelines
Article 56	Article 82(5) FR
Article 57(1)	Article 86(2) FR
Article 57(2)	IR
Article 57(3)	Deleted
Article 58(1) and (2)	Article 85(1)FR
Article 58(3)and (6)	Deleted
Article 58 (4) and (5)	Deleted
Article 59 subparagraph 1	Article 85(2) FR
Article 59 subparagraph 2	IR
Article 60(1)(a)	Article 86(2) FR
Article 60(1)(b) and (2)	IR
Article 61	Deleted
Article 62	Article 86(3) FR
Article 63(1)	Article 86(3) second and third subparagraph FR
Article 63(2) first subparagraph	Article 86(3) second subparagraph FR
Article 63(2) second subparagraph	Article 86(3) fourth subparagraph FR
Article 63(2) third subparagraph	Deleted
Article 64	Article 82(10) FR
Article 65	Guidelines
Article 66(1)	Article 88(1) first subparagraph
Article 66(2)	IR
Article 66(3)	Article 89(1) and (2) FR
Article 66(4)	Article 88(2) FR
Article 67(1)(a)-(e) and (g), (h)	Guidelines
Article 67(1)(f)	Article 89(5) second subparagraph FR
Article 67(2) first subparagraph	Article 89(2) first subparagraph FR
Article 67(2) second subparagraph	Article 88(1) third subparagraph FR
Article 67(3)	IR

Delegated Regulation (EU) No 1268/2012	New Financial Regulation Articles (FR) Deleted Commission Internal Rules (IR) Guidelines
Article 67(4)	Article 86(3) FR
Article 67(5)	Article 89(5) first subparagraph FR
Article 68	Article 89(1) second subparagraph FR
Article 69(1) first subparagraph	Article 89(3) FR
Article 69(1) second and third subparagraph	Guidelines
Article 69(2)	Guidelines
Article 70	Article 89(5) and (6) FR
Article 71	IR
Article 72 first sentence of first subparagraph	Guidelines
Article 72 second sentence of first subparagraph	Article 150(3) first subparagraph, second sentence FR
Article 72 second subparagraph	Guidelines
Article 73	IR
Article 74	Article 74(8) second subparagraph, first sentence FR
Article 75	Article 93(1) first subparagraph FR
Article 76	Article 93 FR
Article 77	Article 92(3) FR
Article 78	Article 96(2) FR
Article 79	IR
Article 80	Article 98 FR
Article 81	Article 98(3) FR
Article 82	IR
Article 83	Article 99 FR
Article 84(1) and (2)	IR
Article 84(3) and (4)	Deleted
Article 85	Article 100(2) FR
Article 86(1) and (2)	IR
Article 86(3)	Article 101(1) second subparagraph FR
Article 87	Article 102 FR
Article 88	Article 103 FR

Delegated Regulation (EU) No 1268/2012	New Financial Regulation Articles (FR) Deleted Commission Internal Rules (IR) Guidelines
Article 89	Article 104 FR
Article 90	Article 108 FR
Article 91(1)and (2)	Article 101 FR
Article 91(3) and (4)	IR
Article 91(5)	Article 104(5) FR
Article 92	Article 101(6) second and third subparagraph FR
Article 93	Article 105 FR
Article 94(1)	Deleted
Article 94(2)	Article 110(3) FR
Article 94(3)	Deleted
Article 94(4)	Article 110(5) FR
Article 95	Article 112 FR
Article 96	Article 112 FR
Article 97	IR
Article 98	IR
Article 99	IR
Article 100	IR
Article 101	Article 111(3) FR
Article 102 first subparagraph	IR
Article 102 second and third subparagraph	Article 111(4) second subparagraph letter (b) FR
Article 103 first subparagraph	IR
Article 103 second subparagraph	Article 111(4) second subparagraph point(c)
Article 104	IR
Article 105	IR
Article 106	IR
Article 107	IR
Article 108	IR
Article 109	Article 115(2) FR
Article 110(1) - (3)	IR

Delegated Regulation (EU) No 1268/2012	New Financial Regulation Articles (FR) Deleted Commission Internal Rules (IR) Guidelines
Article 110(4)	Deleted
Article 111	Article 116 FR
Article 112	Article 146(1) FR
Article 113	Deleted
Article 114	Article 117 FR
Article 115	Article 118(10) FR
Article 116	Article 119 FR
Article 117	Article 118 FR
Article 118	Article 120(1)and(2) FR
Article 119	Article 121 FR
Article 120	Article 122 FR
Article 121(1)	Article 2 point (10) FR
Article 121(2)	Article 2 point (63) FR
Article 121(3)	Article 2 points (70) and (71) FR
Article 121(4)	Article 2 point (58) FR
Article 121(5)	Article 162(2) FR
Article 121(6)	Article 162(4) FR
Article 121(7)	Point 18.9 of Annex I FR
Article 121(8) - (10)	Article 148 FR
Article 122	Point 1 of Annex I FR
Article 123(1) and (2)	Point 2 of Annex I FR
Article 123(3)	Deleted
Article 123(4) - (7)	Point 2 of Annex I FR
Article 124	Point 3 of Annex I FR
Article 125	Point 4 of Annex I FR
Article 126	Point 5 of Annex I FR
Article 128	Point 6 of Annex I FR
Article 129	Point 7 of Annex I FR
Article 130	Point 8 of Annex I FR

Delegated Regulation (EU) No 1268/2012	New Financial Regulation Articles (FR) Deleted Commission Internal Rules (IR) Guidelines
Article 131	Point 9 of Annex I FR
Article 132	Point 10 of Annex I FR
Article 133	Deleted
Article 134	Point 11 of Annex I FR
Article 135	Point 12 of Annex I FR
Article 136	Point 13 of Annex I FR
Article 136a	Point 14 of Annex I FR
Article 137	Point 14 of Annex I FR
Article 137a	Point 15 of Annex I FR
Article 138	Point 16 of Annex I FR
Article 139	Point 17 of Annex I FR
Article 141(1)	Article 137 and point 18.1 of Annex I FR
Article 141(2)	Deleted
Article 141(3)	Article 137(3) FR
Article 141(4)	Article 137(4) FR
Article 142	Article 141(1) second subparagraph FR
Article 143 first subparagraph	Guidelines
Article 143 second – fifth subparagraph	Article 144 FR
Article 144(1)	Article 143(3) FR
Article 144(2)	Article 143(2) FR
Article 144(3) and (4)	Guidelines
Article 144(5)	Article 143(4) FR
Article 146	Point 18 of Annex I FR
Article 147	Point 19 of Annex I FR
Article 148	Point 20 of Annex I FR
Article 149	Point 21 of Annex I FR
Article 150	Point 22 of Annex I FR
Article 151	Point 23 of Annex I FR

Delegated Regulation (EU) No 1268/2012	New Financial Regulation Articles (FR) Deleted Commission Internal Rules (IR) Guidelines
Article 152(1) first and second subparagraph	Article 168(1) FR
Article 152(1) third subparagraph	Point 24 of Annex I FR
Article 152(2) - (7)	Point 24 of Annex I FR
Article 153	Point 25 of Annex I FR
Article 154	Point 26 of Annex I FR
Article 155	Article 149 FR
Article 155a	Point 27 of Annex I FR
Article 156	Article 168(2) FR
Article 157	Point 28 of Annex I FR
Article 158(1) first subparagraph	Article 150 and 168(5) FR
Article 158(1) second subparagraph	Point 29.1 of Annex I FR
Article 158(2)	Article 150 FR
Article 158(3)	Point 29.2 of Annex I FR
Article 158(4)	Point 29.3 of Annex I FR
Article 159	Point 30 of Annex I FR
Article 160	Article 169 FR
Article 161	Point 31 of Annex I FR
Article 163	Article 152 FR
Article 164	Article 153 FR
Article 165(1)	Article 152(1)(a) FR
Article 165(2) and (3)	Article 173(1) FR
Article 165a(1) first subparagraph	Article 152(1)(c) FR
Article 165a(1) second subparagraph	Article 173(2) third subparagraph FR
Article 165a(2)	Article 173(2) first and second subparagraph FR
Article 165a (3)	Article 173(3) FR
Article 165a (4)	Article 173(4) FR
Article 166	Article 131(3) second subparagraph FR
Article 166a	Point 32 of Annex I FR
Article 167	Article 174(2) FR

Delegated Regulation (EU) No 1268/2012	New Financial Regulation Articles (FR) Deleted Commission Internal Rules (IR) Guidelines
Article 168	Point 33 of Annex I FR
Article 169	Point 34 of Annex I FR
Article 171	Point 35 of Annex I FR
Article 172	Guidelines
Article 173	Article 2 point (63) and Article 239 FR
Article 174(1)	Article 201(1) FR
Article 174(2)	Deleted
Article 175	Article 240 FR
Article 176	Guidelines
Article 177	Deleted
Article 178	Article 130 FR
Article 179	Article 148 FR
Article 180(1)	Article 201(2) FR
Article 180(2)	Article 131(3) FR
Article 180(3)	Article 130(4)(b) FR
Article 180(4)	Article 201(4) FR
Article 180(5)	Article 279(1) FR
Article 181	Article 125(1) FR
Article 182(1) first subparagraph	Article 181(5) and 184 FR
Article 182(1) second subparagraph and (2)	Deleted
Article 182(3)	Article 183(4) FR
Article 182(4)	Deleted
Article 183	Article 190 FR
Article 184	Article 192 FR
Article 185	Article 2(41) FR
Article 186	Article 2(65) FR
Article 187	Article 184(4)(c) FR
Article 188	Article 110 FR
Article 189	Article 194 FR
Article 190(1)	Article 195 FR

Delegated Regulation (EU) No 1268/2012	New Financial Regulation Articles (FR) Deleted Commission Internal Rules (IR) Guidelines
Article 190(2)	Article 2(21) FR
Article 191	Article 189 FR
Article 192	Deleted
Article 193	Article 191(1) third subparagraph FR
Article 194	Article 193(2) third subparagraph FR
Article 195	Article 149 FR
Article 196(1) first subparagraph	Deleted
Article 196(1) second subparagraph	Article 196(1)(c) FR
Article 196(2) –(4)	Article 196(1)(d)-(f) FR
Article 197	Deleted
Article 198	Article 197(2)(c) FR
Article 199	Guidelines
Article 201(1)	Article 194(1)(b) FR
Article 201(2)	Article 197(1) and (3) FR
Article 202	Article 198 FR
Article 203(1)	Article 194(1)(b) FR
Article 203(2) first subparagraph, first sentence	Article 199 point (b) FR
Article 203(2) first subparagraph, second sentence	Guidelines
Article 203(2) second subparagraph	Guidelines
Article 203(3)	Guidelines
Article 204(1)	Article 150 FR
Article 204(2) first subparagraph	Article 200(2) FR
Article 204(2) second - sixth subparagraph	Guidelines
Article 204(3)	Article 200(3) FR
Article 204(4)	Article 200(4) FR
Article 204(5)	Article 200(5) and (6) FR
Article 204(6)	Article 200(8) FR
Article 205	Article 200(7) FR
Article 206(1)	Article 153 FR
Article 206(2)	Guidelines

Delegated Regulation (EU) No 1268/2012	New Financial Regulation Articles (FR) Deleted Commission Internal Rules (IR) Guidelines
Article 206(3)	Article 152 FR
Article 206(4)	Article 153(2) FR
Article 207(1)	Article 203(2) FR
Article 207(2)	Article 203(3) FR
Article 207(3) first subparagraph	Article 203(4) FR
Article 207(3) second - sixth subparagraph	Guidelines
Article 207(4)	Article 203(5) FR
Article 208	Article 131 FR
Article 209	Article 205 FR
Article 210	Article 204 second subparagraph FR
Article 211	Article 110 FR
Article 212(1)	Article 207(1) FR
Article 212(2)	Article 149(1) FR
Article 212(3)	Article 207(2) FR
Article 212(4)	Article 207(1) third subparagraph FR
Article 213	Article 207(5) FR
Article 214	Article 207(3) FR
Article 215	Article 207(4) FR
Article 216	Deleted
Article 217	Guidelines
Article 218	Article 209(2)(g) FR
Article 219(1)	Article 215(7) FR
Article 219(2) and(3)	Deleted
Article 220(1)	Article 216(1)
Article 220(2)	Deleted
Article 221	Article 216 FR
Article 222	Article 209(2) FR
Article 223	Article 209(2)(d) FR
Article 224(1)	Article 209(2)(h) FR
Article 224(2)-(8)	Deleted

Delegated Regulation (EU) No 1268/2012	New Financial Regulation Articles (FR) Deleted Commission Internal Rules (IR) Guidelines
Article 225	Deleted
Article 226	Article 217 FR
Article 227	Guidelines
Article 228	Deleted
Article 229(1)	Article 242 FR
Article 229(2)	Deleted
Article 230	Deleted
Article 231	Deleted
Article 232	Article 243(2) FR
Article 233	Article 244(3) FR
Article 234	Article 245(3) and 246(5) FR
Article 235	Article 81 FR
Article 236	Deleted
Article 237	Deleted
Article 238	Deleted
Article 239	Deleted
Article 240	Deleted
Article 241	Deleted
Article 242	Deleted
Article 243	Deleted
Article 244	Deleted
Article 245(1) and (2)	Article 83 FR
Article 245(3) and (4)	Deleted
Article 246	Guidelines
Article 247	Guidelines
Article 248	Article 87(1) third subparagraph FR
Article 249	Guidelines
Article 250	Guidelines
Article 251	Guidelines
Article 252	Guidelines
Article 253	Guidelines
Article 254	Guidelines
Article 255	Deleted

Delegated Regulation (EU) No 1268/2012	New Financial Regulation Articles (FR) Deleted Commission Internal Rules (IR) Guidelines
Article 256(1)	Article 21(2)(g) FR
Article 256(2) and (3)	Deleted
Article 257	Deleted
Article 258	Article 236 FR
Article 259 first subparagraph	Article 235(4) FR
Article 259 second subparagraph	Deleted
Article 259 third and fourth subparagraph	Article 235(4) FR
Article 259 fifth and sixth subparagraph	Article 235(5) FR
Article 259 seventh subparagraph	Article 252 FR
Article 259 eighth subparagraph	Article 234(4) FR
Article 260	Deleted
Article 261	Guidelines
Article 262	Point 36 of Annex I FR
Article 263	Guidelines
Article 264(1)	Point 37.1 of Annex I FR
Article 264(2) first subparagraph point(a)	Deleted
Article 264(2) first subparagraph point (b)	Point 38.4 of Annex I FR
Article 264(2) second subparagraph	Guidelines
Article 264(3)	Point 37.2 of Annex I FR
Article 264(4)	Point 2.5 of Annex I FR
Article 265	Point 38 of Annex I FR
Article 266	Point 39 of Annex I FR
Article 267	Point 38 of Annex I FR
Article 269	Point 38 of Annex I FR
Article 273	Point 40 of Annex I FR
Article 274(1)	Article 152(2) FR
Article 274(2) first sentence	Article 168(2) FR
Article 274(2) second sentence and (4)	Deleted
Article 274(3)	Guidelines
Article 275(1) first subparagraph	Deleted
Article 275(1) second subparagraph	Point 41.1 of Annex I FR

Delegated Regulation (EU) No 1268/2012	New Financial Regulation Articles (FR) Deleted Commission Internal Rules (IR) Guidelines
Article 275(2)	Point 41.2 of Annex I FR
Article 275(3)	Point 41.3 and 41.4 of Annex I FR
Article 275(4)	Point 41.3 and 41.4 of Annex I FR
Article 275(5) and (6)	Point 41.5 and 41.6 of Annex I FR
Article 275(7)	Deleted
Article 276(1) - (4)	Deleted
Article 276(5)	Article 168(5) FR
Article 277	Article 190(3) FR
Article 278	Deleted
Article 279	Deleted
Article 280	Deleted
Article 281	Article 67(5) FR
Article 282	Article 67(6) FR
Article 283	Article 264(2) FR
Article 284	Guidelines
Article 285	Article 264(4) FR
Article 286(1)	Article 266(1)(a) second sentence FR
Article 286(2)	Article 267(1) FR
Article 286(3)	Article 267(2) FR
Article 286(4)	Article 267(3) FR
Article 286(5)	Article 267(4) FR
Article 286(6)	Article 266(5) third subparagraph FR
Article 286(7)	Deleted
Article 287(1) - (3)	Article 237 FR
Article 287(4)	Article 148 FR
Article 287(5) and (6)	Deleted
Article 288	Deleted
Article 289	Deleted
Article 290	Deleted