

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of accountancy data on the incomes and business operation of agricultural holdings in the European Economic Community (repealed)

CHAPTER I

Creation of a farm accountancy data network for the European Economic Community

Article 1

1 To meet the needs of the common agricultural policy, there shall be set up a Community network for the collection of farm accountancy data, hereinafter called the 'data network'.

2 The purpose of the data network shall be to collect the accountancy data needed for, in particular:

- a an annual determination of incomes on agricultural holdings coming within the field of survey defined in Article 4; and
- b a business analysis of agricultural holdings.

[^{F13} The data obtained pursuant to this Regulation [^{X1}shall, in particular, serve as the basis] for the drawing up of reports by the Commission on the situation of agriculture and of agricultural markets as well as on farm incomes in the Community; the reports are to be submitted annually to the Council and the European Parliament, in particular for the annual fixing of prices of agricultural produce.]

Editorial Information

X1 Inserted by [Corrigendum](#), OJ No L 63, 5. 3. 1974, p. 34 (2910/73).

Textual Amendments

F1 Inserted by [Regulation \(EEC\) No 2910/73 of the Council of 23 October 1973](#).

Article 2

For the purposes of this Regulation:

- (a) 'operator' means the natural person responsible for the day-to-day management of an agricultural holding;
- (b) '[^{F2}category of holding' means a group of agricultural holdings which belong to the same categories as regards type of farming and economic size as defined in the Community typology for agricultural holdings established by Decision 78/463/EEC⁽¹⁾];
- (c) 'returning holding' means any agricultural holding making returns for the purposes of the data network;
- (d) 'division' means the territory of a Member State, or any part thereof as delimited with a view to the selection or returning holdings; a list of such divisions appears in the Annex to the Regulation.

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- (e) ‘accountancy data’ means any technical, financial or economic data relating to an agricultural holding derived from accounts consisting of entries made systematically and regularly throughout the accounting year.

Textual Amendments

F2 Inserted by [Council Regulation \(EEC\) No 2143/81 of 27 July 1981](#).

[^{F3}Article 2a

At the request of a Member State the list of divisions shall be amended in accordance with the procedure laid down in Article 19, provided that the request concerns the Member State's divisions.]

Textual Amendments

F3 Inserted by [Council Regulation \(EC\) No 2059/2003 of 17 November 2003 amending Regulation No 79/65/EEC setting up a network for the collection of accountancy data on the incomes and business operation of agricultural holdings in the European Economic Community](#).

CHAPTER II

Determination of incomes on agricultural holdings

Article 3

The provisions of this Chapter concern the collection of accountancy data for the purpose of making an annual determination of incomes on agricultural holdings.

[^{F4}Article 4

1 The field of survey referred to in Article 1 (2) (a) shall cover the agricultural holdings having an economic size equal to, or greater than, a threshold expressed in European size units (ESU), as defined in the Community typology.

2 To qualify as a returning holding, an agricultural holding shall:

- have an economic size equal to, or greater than, a threshold to be determined in accordance with paragraph 1;
- be farmed by a farmer holding accounts or willing and able to keep farm accounts and willing to allow the accountancy data from his holding to be made available to the Commission;
- be representative, together with the other holdings and at the level of each division, of the field of survey.

^{F53} The maximum number of returning holdings shall be 105 000 for the Community.]

4 Detailed rules for the application of this Article, and in particular the threshold for the economic size and the number of returning holdings per division, shall be adopted in accordance with the procedure laid down in Article 19.]

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Textual Amendments

- F4** Inserted by Council Regulation (EC) No 2801/95 of 29 November 1995.
- F5** Substituted by Act concerning the conditions of accession of the Czech Republic, the Republic of Estonia, the Republic of Cyprus, the Republic of Latvia, the Republic of Lithuania, the Republic of Hungary, the Republic of Malta, the Republic of Poland, the Republic of Slovenia and the Slovak Republic and the adjustments to the Treaties on which the European Union is founded.

F2 Article 5

1 Each Member State shall, before 1 February 1982, set up a national committee for the data network, hereinafter called 'National Committee'. ^{F6}^{F7}Austria, Finland and Sweden shall set up the said Committee within a period of 6 months from their accession. ^{F8}The Czech Republic, Estonia, Cyprus, Latvia, Lithuania, Hungary, Malta, Poland, Slovenia and Slovakia shall set up a National Committee by the end of the sixth month following the date of accession at the latest. ^{F9}Bulgaria and Romania shall set up a National Committee by the end of the sixth month following the date of accession at the latest.]

2 The National Committee shall be responsible for the selection of returning holdings. To this end, its duties shall, in particular, include approval of:

- a the plan for the selection of returning holdings, specifying in particular the distribution of returning holdings per category of holding and the detailed rules for selecting the said holdings;
- b the report on the implementation of the plan for the selection of returning holdings.

3 The chairman of the National Committee shall be appointed by the Member State from among the members of this Committee.

The National Committee shall take its decisions unanimously; in the event of unanimity not being achieved, decisions shall be taken by an authority appointed by the Member State.

4 Member States which have several decisions may, for each of the divisions under their jurisdiction, set up a regional committee of the data network, hereinafter called 'Regional Committee'.

The Regional Committee shall in particular have the duty of cooperating with the liaison agency referred to in Article 6 in selecting the returning holdings.

5 Detailed rules for the application of this Article shall be adopted pursuant to the procedure laid down in Article 19.

Textual Amendments

- F2** Inserted by Council Regulation (EEC) No 2143/81 of 27 July 1981.
- F6** Inserted by Act concerning the conditions of accession of the Kingdom of Norway, the Republic of Austria, the Republic of Finland and the Kingdom of Sweden and the adjustments to the Treaties on which the European Union is founded (94/C 241/08).
- F7** Inserted by Decision of the Council of the European Union of 1 January 1995 adjusting the instruments concerning the accession of new Member States to the European Union (95/1/EC, Euratom, ECSC).
- F8** Inserted by Act concerning the conditions of accession of the Czech Republic, the Republic of Estonia, the Republic of Cyprus, the Republic of Latvia, the Republic of Lithuania, the Republic of Hungary,

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the Republic of Malta, the Republic of Poland, the Republic of Slovenia and the Slovak Republic and the adjustments to the Treaties on which the European Union is founded.

- F9** Inserted by Council Regulation (EC) No 1791/2006 of 20 November 2006 adapting certain Regulations and Decisions in the fields of free movement of goods, freedom of movement of persons, company law, competition policy, agriculture (including veterinary and phytosanitary legislation), transport policy, taxation, statistics, energy, environment, cooperation in the fields of justice and home affairs, customs union, external relations, common foreign and security policy and institutions, by reason of the accession of Bulgaria and Romania.

Article 6

- 1 Each Member State shall appoint a liaison agency whose duties shall be:
 - a to inform the National Committee, the Regional Committees and the accountancy offices of the detailed rules of application concerning them and to ensure that those rules are properly implemented;
 - b to draw up and submit to the National Committee for its approval, and thereafter to forward to the Commission:
 - the plan for the selection of returning holdings, which plan shall be drawn up on the basis of the most recent statistical data, presented in accordance with the Community typology of agricultural holdings,
 - the report on the implementation of the plan for the selection of returning holdings;
 - c to compile:
 - the list of returning holdings,
 - the list of the accountancy offices willing and able to complete farm returns in accordance with the terms of the contracts provided for in Articles 9 and 14;
 - d to assemble the farm returns sent to it by the accountancy offices and to verify on the basis of a common inspection programme that they have been duly completed;
 - e to forward the duly completed farm returns to the Commission immediately after verification;
 - f to transmit to the National Committee, the Regional Committees and the accountancy offices the requests for information mentioned in Article 16 and to forward the relevant answers to the Commission.
- 2 The detailed rules for the application of this Article shall be adopted in accordance with the procedure laid down in Article 19.]

Textual Amendments

- F2** Inserted by Council Regulation (EEC) No 2143/81 of 27 July 1981.

Article 7

- 1 Each returning holding shall be the subject of an individual and anonymous farm return.
- 2 The accountancy data provided by each farm return must be such that it is possible:
 - to characterise the accounting holding by reference to the main elements of its factors of production;
 - to assess the income of the holding in its various forms;
 - to test by means of spot-checks the veracity of the information given.

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3 The type of accountancy data to be given in a farm return, the form in which such data are to be presented and the definitions and instructions relating thereto shall be determined in accordance with the procedure laid down in Article 19.

Article 8

A farmer whose holding is selected as a returning holding shall choose from a list compiled for the purpose by the liaison agency an accountancy office willing to complete the return for his holding in accordance with the terms of the contract provided for in Article 9.

Article 9

1 A contract shall be concluded annually on the authority of the Member State between the competent authority designated by the latter and each accountancy office chosen as provided in Article 8. Under this contract the accountancy office will undertake, in consideration of a standard fee, to complete farm returns in a manner consistent with the provisions of Article 7.

2 The terms of this contract, which must be uniform in all Member States, shall be determined in accordance with the procedure laid down in Article 19.

[^{F10}]

3 Where the duties of an accountancy office are carried out by an administrative department, the latter shall be notified as to its duties through the normal administrative channels.

Textual Amendments

F10 Deleted by [Council Regulation \(EEC\) No 2143/81 of 27 July 1981](#).

CHAPTER III

Collection of accountancy data for the purpose of a business analysis of agricultural holdings

Article 10

The provisions of this Chapter concern the collection of accountancy data for the purpose of a business analysis of agricultural holdings.

Article 11

There shall be determined in accordance with the procedure laid down in Article 19:

- the subjects of the analyses mentioned in Article 1 (2) (b);
- detailed rules concerning the selection and number of returning holdings, these being established according to the objectives of each particular analysis.

Article 12

1 Each returning holding selected in accordance with the second indent of Article 11 shall be subject of a special farm return, which shall be individual to that holding and anonymous. This farm return shall include the accountancy data required under Article 7 (2) and all such further accountancy items and details as each particular analysis may require.

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Changes to legislation: There are currently no known outstanding effects for the Regulation No 79/65/EEC of the Council (repealed). (See end of Document for details)

2 The type of accountancy data to be given in a special farm return, the form in which such data are to be presented and the definitions and instructions relating thereto shall be determined in accordance with the procedure laid down in Article 19.

3 Special farm returns shall be completed by the various accountancy offices chosen as provided in Article 13.

Article 13

A farmer whose holding is selected in accordance with the second indent of Article 11 shall choose from a list compiled for the purpose by the liaison agency an accountancy office willing to complete the special return for his holding in accordance with the terms of the contract provided for in Article 14.

Article 14

1 A. contract shall be concluded on the authority of the Member State between the competent authority designated by the latter and each accountancy office chosen as provided in Article 13. Under this contract the accountancy office will undertake, in consideration of a standard fee, to complete special farm returns in a manner consistent with the provisions of Article 12.

2 The terms of this contract, which must be uniform in all Member States, shall be determined in accordance with the procedure laid down in Article 19.

The supplementary terms which may be included in this contract by Member States shall be determined in accordance with the same procedure.

3 Where the duties of a (SIC! an) accountancy office are carried out by an administrative department, the latter shall be notified as to its duties through the normal administrative channels.

CHAPTER IV

General provisions

Article 15

[^{F11} It shall be prohibited to use for taxation purposes any individual accountancy data or other individual details obtained in implementation of this Regulation, or to divulge or use such data for purposes other than those specified in Article 1.]

2 It shall be prohibited for any person participating or having participated in the data network to divulge any individual accountancy data or any other individual details of which knowledge was acquired in the exercise of his duties or otherwise incidentally to such exercise.

3 Member States shall take all appropriate measures to penalise infringement of the provisions of paragraph 2.

Textual Amendments

F11 Substituted by [Council Regulation \(EC\) No 1256/97 of 25 June 1997 amending Regulation No 79/65/EEC setting up a network for the collection of accountancy data on the incomes and business operations of agricultural holdings in the European Economic Community.](#)

Status: Point in time view as at 01/01/2008.

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Article 16

[^{F21} The National Committee, the Regional Committees, the liaison agency and the accountancy offices shall be bound, within their respective areas of responsibility, to furnish the Commission with any information which the latter may request of them regarding the discharge of their duties under this Regulation.

Such requests for information made to the National Committee, the Regional Committees or to the accountancy offices and the relevant answers shall be forwarded in writing through the liaison agency.]

2 If the information supplied is inadequate or if such information fails to arrive in good time, the Commission may, with the collaboration of the liaison agency, send experts to work on the spot.

Textual Amendments

F2 Inserted by [Council Regulation \(EEC\) No 2143/81 of 27 July 1981](#).

Article 17

There is hereby set up a Community Committee for the Farm Accountancy Data Network, hereinafter called the 'Community Committee'.

[^{F12} Article 18

The Community Committee shall consist of representatives of the Member States and be chaired by the Commission representative.

Textual Amendments

F12 Substituted by [Council Regulation \(EC\) No 806/2003 of 14 April 2003 adapting to Decision 1999/468/EC the provisions relating to committees which assist the Commission in the exercise of its implementing powers laid down in Council instruments adopted in accordance with the consultation procedure \(qualified majority\)](#).

Article 19

1 The Commission shall be assisted by the Community Committee for the Farm Accountancy Data Network.

2 Where reference is made to this Article, Articles 4 and 7 of Decision 1999/468/EC⁽²⁾ shall apply.

The period laid down in Article 4(3) of Decision 1999/468/EC shall be set at one month.

3 The Community Committee shall adopt its Rules of Procedure.]

Textual Amendments

F12 Substituted by [Council Regulation \(EC\) No 806/2003 of 14 April 2003 adapting to Decision 1999/468/EC the provisions relating to committees which assist the Commission in the exercise of its implementing powers laid down in Council instruments adopted in accordance with the consultation procedure \(qualified majority\)](#).

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^[F2]Article 20

- 1 The Community Committee shall be consulted
- a for the purpose of verifying that the plans for the selection of returning holdings are in conformity with the provisions of Article 4;
 - b for the purpose of analyzing and evaluating the weighted annual results furnished by the data network, having regard in particular to data deriving from other sources *inter alia* from farm accounts and statistics generally and from national accounts.

2 The Community Committee may examine any other matter raised by its chairman, either on his own initiative or at the request of a representative of a Member State.

It shall examine each year, in October, the trend of farm incomes in the Community, referring in particular to the updated results of the data network.

It shall be kept regularly informed of the working of the data network.]

Textual Amendments

F2 Inserted by [Council Regulation \(EEC\) No 2143/81 of 27 July 1981](#).

Article 21

The Chairman shall convene the meetings of the Community Committee.

Secretarial services for the Community Committee shall be provided by the Commission.

The Community Committee shall draw up its own rules of procedure.

Article 22

^[F13] Appropriations to be included in the general budget of the European Union, in the Commission section, shall cover:

- a those costs of the data network attributable to payment of fees to accountancy offices in consideration of their performance of the duties referred to in Articles 9 and 14;
- b all the costs of the computerised systems operated by the Commission for the reception, verification, processing and analysis of accountancy data supplied by the Member States.

The costs referred to in point (b) include, where appropriate, the costs of disseminating the results of those operations and the costs of studies into, and development of, other aspects of the data network.]

^[F2] Costs in respect of the setting up and operation of the National Committee, Regional Committees and liaison agencies shall not be included in the Community budget.]

Textual Amendments

F2 Inserted by [Council Regulation \(EEC\) No 2143/81 of 27 July 1981](#).

F13 Substituted by [Council Regulation \(EC\) No 2059/2003 of 17 November 2003 amending Regulation No 79/65/EEC setting up a network for the collection of accountancy data on the incomes and business operation of agricultural holdings in the European Economic Community](#).

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Article 23

[^{F1}Before [^{F2}1 January 1990] the Commission shall submit to the Council a full report on the operation of the data network together with any proposal for amending this Regulation, as appropriate.]

Textual Amendments

- F1** Inserted by [Regulation \(EEC\) No 2910/73 of the Council of 23 October 1973](#).
- F2** Inserted by [Council Regulation \(EEC\) No 2143/81 of 27 July 1981](#).

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

Status: Point in time view as at 01/01/2008.

Changes to legislation: There are currently no known outstanding effects for the Regulation No 79/65/EEC of the Council (repealed). (See end of Document for details)

(1) [^{F2}OJ No L 148, 5. 6. 1978, p. 1.]

(2) [^{F12}OJ L 184, 17.7.1999, p. 23.]

Textual Amendments

F2 Inserted by Council Regulation (EEC) No 2143/81 of 27 July 1981.

F12 Substituted by Council Regulation (EC) No 806/2003 of 14 April 2003 adapting to Decision 1999/468/EC the provisions relating to committees which assist the Commission in the exercise of its implementing powers laid down in Council instruments adopted in accordance with the consultation procedure (qualified majority).

Status:

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