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**COMMISSION REGULATION (EEC) No 1915/83**

**of 13 July 1983**

**on certain detailed implementing rules concerning the keeping of accounts for the purpose of determining the incomes of agricultural holdings**

(OJ L 190, 14.7.1983, p. 25)

Amended by:

	Official Journal		
	No	page	date
► <b><u>M1</u></b> Commission Regulation (EC) No 1388/2004 of 30 July 2004	L 255	5	31.7.2004
► <b><u>M2</u></b> Commission Regulation (EC) No 2204/2004 of 21 December 2004	L 374	40	22.12.2004
► <b><u>M3</u></b> Commission Regulation (EC) No 1192/2005 of 25 July 2005	L 194	3	26.7.2005



**COMMISSION REGULATION (EEC) No 1915/83**

**of 13 July 1983**

**on certain detailed implementing rules concerning the keeping of accounts for the purpose of determining the incomes of agricultural holdings**

THE COMMISSION OF THE EUROPEAN COMMUNITIES,

Having regard to the Treaty establishing the European Economic Community,

Having regard to Council Regulation No 76/65/EEC 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 <sup>(1)</sup>, as last amended by Regulation (EEC) No 2143/81 <sup>(2)</sup>, and in particular Articles 6 and 9 thereof,

Whereas Commission Regulation No 184/66/EEC <sup>(3)</sup>, as last amended by Regulation (EEC) No 1860/82 <sup>(4)</sup>, should be adjusted to the present situation in which the data network operates;

Whereas a contract is to be concluded annually between the competent authorities designated by each Member State and accountancy offices which do not belong to an administrative department whereby the accountancy office undertakes to fulfil its obligations in compliance with Community rules; whereas the contract in question should include provisions referring to the Community rules concerned;

Whereas in order to ensure that data network results are presented each year at a time which is not too distant from the date on which the first farm returns are forwarded to the Commission, the period during which the end of the accounting year may fall should be limited;

Whereas the time limit for the forwarding of farm returns must be such as to allow the accountancy offices, liaison agencies and the Commission to carry out their tasks;

Whereas the period for the forwarding of returns should be calculated from the end of the accounting year to which they relate;

Whereas, in order to be considered duly completed, a farm return must contain data which are factually accurate and recorded and presented in accordance with Commission Regulation (EEC) No 2237/77 of 23 September 1977 on the form of farm return to be used for the purpose of determining incomes of agricultural holdings <sup>(5)</sup>, as last amended by Regulation (EEC) No 3272/82 <sup>(6)</sup>;

Whereas the standard fee chargeable to the Commission must be paid for farm returns duly completed and forwarded within the prescribed period;

Whereas, as a result of the general rise in costs and its effects on the cost of completing the farm return, the fee should be revised at regular intervals;

Whereas, in order to improve the execution of the financial operations involved in paying the standard fee, provision should be made for a payment on account;

Whereas Regulation No 184/66/EEC should be repealed from the beginning of the 1984 accounting year and the new provisions applied from the beginning of the same year;

<sup>(1)</sup> OJ No 109, 23. 6. 1965, p. 1859/65.

<sup>(2)</sup> OJ No L 210, 30. 7. 1981, p. 1.

<sup>(3)</sup> OJ No 213, 23. 11. 1966, p. 3637/66.

<sup>(4)</sup> OJ No L 205, 13. 7. 1982, p. 10.

<sup>(5)</sup> OJ No L 263, 17. 10. 1977, p. 1.

<sup>(6)</sup> OJ No L 347, 7. 12. 1982, p. 10.

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Whereas the Community Committee on the Farm Accountancy Data Network has not delivered an opinion within the time limit set by its chairman,

HAS ADOPTED THIS REGULATION:

*Article 1*

The contract referred to in Article 9 (1) of Regulation No 79/65/EEC shall contain at least the clauses set out in the Annex.

*Article 2*

The accounting year of 12 consecutive months referred to in point I (a) of Annex II to Regulation (EEC) No 2237/77 shall end during the period 31 December to 30 June inclusive.

**▼M1***Article 3***▼M3**

The liaison agency shall forward to the Commission all the farm returns presented in the form laid down in Annex III to Regulation (EEC) No 2237/77.

For the accounting year 2004 the farm returns shall be forwarded not later than 13 months after the end of that accounting year. However, the liaison agency in the Czech Republic, Estonia, Cyprus, Latvia, Lithuania, Hungary, Malta, Poland, Slovenia and Slovakia shall forward the farm returns not later than 18 months after the end of that accounting year.

From the 2005 accounting year onwards the farm returns shall be forwarded not later than 12 months after the end of the accounting year in question.

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The farm returns shall be regarded as having been forwarded to the Commission when the liaison agency, after the data have been introduced in the Commission's data delivery and control system and after the subsequent computer checks have been executed, confirms the data to be ready to be loaded in the Commission's database.

**▼B***Article 4*

A farm return shall be regarded as having been duly completed where:

- it contents are factually accurate, and
- the accountancy data contained therein have been recorded and are presented in accordance with the provisions of Regulation (EEC) No 2237/77.

*Article 5***▼M2**

1. The Commission shall pay a standard fee to the Member States in respect of each duly completed farm return forwarded to it within the period referred to in Article 3.

1a. The total number per Member State of duly completed and forwarded farm returns that is eligible for the standard fee shall not be more than the total number of returning holdings laid down for that Member State in Annex I to Regulation (EEC) No 1859/82.

For Member States having more than one division, the number of duly completed and forwarded farm returns per division that is eligible for the standard fee may be up to 20 % higher than the number laid down for the division concerned, provided that the total number of duly completed and forwarded farm returns of the Member State concerned

**▼M2**

shall not be higher than the total number laid down for that Member State in Annex I to Regulation (EEC) No 1859/82.

If the number of duly completed and forwarded farm returns in respect of a division or a Member State is less than 80 % of the number of returning holdings laid down for that division or for the Member State concerned, the standard fee for the farm returns from that division or from the Member State concerned shall be reduced by:

- 10 % in the accounting years 2005 and 2006,
- 20 % in the 2007 accounting year and the subsequent accounting years.

If there is a shortfall for both a division and the Member State concerned, the reduction shall be applied only at national level.

The reduction in respect of the accounting year 2005 provided for in the first indent of the third subparagraph shall not apply to the Czech Republic, Estonia, Cyprus, Latvia, Lithuania, Hungary, Malta, Poland, Slovenia and Slovakia.

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2. The standard fee shall be paid in two instalments:

- a payment on account corresponding to 50 % of the fee shall be paid at the beginning of each Member State's accounting year for the number of returning holdings laid down in Annex I to Commission Regulation (EEC) No 1859/82 <sup>(1)</sup>,
- the balance, to be calculated by multiplying the fee by the number of duly completed farm returns forwarded to the Commission and subtracting the abovementioned payment on account, shall be paid within six months of receipt of the farm returns by the Commission.

3. The amount of the standard fee shall be fixed in accordance with the procedure laid down in Article 19 of Regulation No 79/65/EEC.

*Article 6*

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

It shall apply from the beginning of the 1984 accounting year.

Regulation No 184/66/EEC is hereby repealed. It shall remain applicable until the end of the 1983 accounting year.

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

<sup>(1)</sup> OJ No L 205, 13. 7. 1982, p. 5.

*ANNEX***Terms of the contract referred to in Article 9 of Regulation No 79/65/EEC**

The contracts concluded between the competent authority designated by the Member State and accounting offices which do not belong to an administrative department and which have been chosen in accordance with the provisions of Regulation No 79/65/EEC shall include at least the following terms, expressed explicitly:

- an undertaking by the accountancy office to complete the farm returns in accordance with the Community rules,
- an undertaking by the accountancy office to forward the farm returns within a period which make it possible to comply with the Community rules,
- an undertaking by the accountancy office to supply the liaison agency with all the information which the latter may request regarding the discharge of its duties,
- an undertaking by the accountancy office not to divulge any individual accountancy data or any other individual details which it obtains in the performance of its duties or otherwise incidentally to the performance of its duties in connection with the Farm Accountancy Data Network, and an undertaking that all the persons engaged in the performance of such tasks will be bound by the same obligations and that it will take all the necessary measures to that effect.