

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 collec-
tion of accountancy data on the incomes and business
operation of agricultural holdings in the European
Economic Community ⁽¹⁾, as last amended by Regula-
tion (EEC) No 2143/81 ⁽²⁾, and in particular Articles 6
and 9 thereof,

Whereas Commission Regulation No 184/66/EEC ⁽³⁾,
as last amended by Regulation (EEC) No 1860/82 ⁽⁴⁾,
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 refer-
ring 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 ⁽⁵⁾, as last amended by Regulation (EEC) No
3272/82 ⁽⁶⁾;

Whereas the standard fee chargeable to the Commis-
sion 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 begin-
ning of the same year;

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.

Article 3

After verifying their contents the liaison agency shall
forward all the farm returns, presented in the form
required by Annex III to Regulation (EEC) No
2237/77, under confidential cover to the Commission
not later than nine months after the end of the
accounting year to which they relate.

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

⁽²⁾ OJ No L 210, 30. 7. 1981, p. 1.

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

⁽⁴⁾ OJ No L 205, 13. 7. 1982, p. 10.

⁽⁵⁾ OJ No L 263, 17. 10. 1977, p. 1.

⁽⁶⁾ OJ No L 347, 7. 12. 1982, p. 10.

Where the nine-month period in question allows a liaison agency to forward all the farm returns for which it is responsible after 31 December following the end of the accounting year, the liaison agency shall, between 15 and 31 December, forward to the Commission all the farm returns which have been duly completed and which are in its possession; the remaining farm returns shall be forwarded to the Commission at a later date, within the prescribed period.

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

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

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⁽¹⁾,
- 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.

Done at Brussels, 13 July 1983.

For the Commission

Poul DALSGER

Member of the Commission

⁽¹⁾ 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.
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