

COMMISSION REGULATION (EC) No 447/2008**of 22 May 2008****amending Regulation (EC) No 883/2006 laying down detailed rules for the application of Council Regulation (EC) No 1290/2005 as regards the keeping of accounts by the paying agencies, declarations of expenditure and revenue and the conditions for reimbursing expenditure under the EAGF and the EAFRD**

THE COMMISSION OF THE EUROPEAN COMMUNITIES,

Having regard to the Treaty establishing the European Community,

Having regard to Council Regulation (EC) No 1290/2005 of 21 June 2005 on the financing of the common agricultural policy ⁽¹⁾, and in particular Article 42(5) and (7) thereof,

Whereas:

(1) Article 4(3) of Commission Regulation (EC) No 883/2006 ⁽²⁾ provides that the summary of data (T103) provided for in paragraph 2(b) of that Article must also be sent to the Commission on paper. In view of developments in the procedures for the communication of information between the Member States and the Commission and the introduction of a single portal for operators to access the secure electronic systems used for the financing of the common agricultural policy, the requirement to send on paper is no longer necessary and may thus be abolished, especially in view of the administrative burden which it entails.

(2) Article 150(3) of Council Regulation (EC, Euratom) No 1605/2002 of 25 June 2002 on the Financial Regulation applicable to the general budget of the European Communities ⁽³⁾ has been amended and now allows routine management expenditure for the EAGF to be committed in advance against the appropriations provided for the following financial year, up to a maximum of three quarters of the total corresponding appropriations for the current financial year. To take account of these new conditions applicable to advance commitments, Article 8(3) of Regulation (EC) No 883/2006 should be amended.

⁽¹⁾ OJ L 209, 11.8.2005, p. 1. Regulation as last amended by Regulation (EC) No 1437/2007 (OJ L 322, 7.12.2007, p. 1).

⁽²⁾ OJ L 171, 23.6.2006, p. 1. Regulation as last amended by Regulation (EC) No 114/2008 (OJ L 33, 7.2.2008, p. 6).

⁽³⁾ OJ L 248, 16.9.2002, p. 1. Regulation as last amended by Regulation (EC) No 1525/2007 (OJ L 343, 27.12.2007, p. 9).

(3) In the case of the direct payments to be made from the 2007 financial year onwards, the amounts corresponding to the dairy premiums and the additional payments as referred to in Articles 95 and 96 of Council Regulation (EC) No 1782/2003 ⁽⁴⁾ to be granted to beneficiaries are included in the single payment scheme in accordance with Article 47(2) of Regulation (EC) No 1782/2003. Also, Commission Regulation (EC) No 188/2005 of 3 February 2005 laying down detailed rules for the application of the aid scheme for the meat sector in the outermost regions ⁽⁵⁾ has been repealed by Commission Regulation (EC) No 793/2006 ⁽⁶⁾. As a result, the amounts relating to the measures referred to above no longer have to be taken into account in calculating the ceiling on direct payments as provided for in Article 9(2)(b) of Regulation (EC) No 883/2006. However, that calculation must be adapted to take account of the provisions on voluntary modulation introduced by Council Regulation (EC) No 378/2007 of 27 March 2007 laying down rules for voluntary modulation of direct payments provided for in Regulation (EC) No 1782/2003 establishing common rules for direct support schemes under the common agricultural policy and establishing certain support schemes for farmers, and amending Regulation (EC) No 1290/2005 ⁽⁷⁾.

(4) Regulation (EC) No 883/2006 should therefore be amended accordingly.

(5) The measures provided for in this Regulation are in accordance with the opinion of the Committee on the Agricultural Funds,

HAS ADOPTED THIS REGULATION:

Article 1

Regulation (EC) No 883/2006 is hereby amended as follows:

1. Article 4(3) is deleted;

⁽⁴⁾ OJ L 270, 21.10.2003, p. 1. Regulation as last amended by Commission Regulation (EC) No 293/2008 (OJ L 90, 2.4.2008, p. 5).

⁽⁵⁾ OJ L 31, 4.2.2005, p. 6. Regulation repealed by Regulation (EC) No 793/2006 (OJ L 145, 31.5.2006, p. 1).

⁽⁶⁾ OJ L 145, 31.5.2006, p. 1. Regulation as last amended by Regulation (EC) No 1242/2007 (OJ L 281, 25.10.2007, p. 5).

⁽⁷⁾ OJ L 95, 5.4.2007, p. 1.

2. Article 8(3) is replaced by the following:

‘3. If the total expenditure declared by the Member States for the following financial year exceeds three quarters of the total appropriations for the current financial year, the advance commitments referred to in Article 150(3) of Regulation (EC, Euratom) No 1605/2002 and the corresponding monthly payments shall be granted in proportion to the declarations of expenditure, up to a maximum of 75 % of the appropriations for the current financial year. The Commission shall take the balance of amounts not reimbursed to the Member States into account in decisions on subsequent reimbursements.’;

3. Article 9(2)(b) is replaced by the following:

(b) in any case, payments made in the course of financial year N+2 and subsequent years shall be eligible for the Member State concerned only up to the level of:

- (i) its national ceiling as provided for in Annexes VIII or VIIIa to Regulation (EC) No 1782/2003 for the year preceding that of the financial year during which the payment is made, where the single payment scheme referred to in Title III of that Regulation applies, or
- (ii) its annual financial envelope established in accordance with Article 143b(3) of Regulation (EC) No 1782/2003 for the year preceding that of the financial year during which the payment is made,

where the single area payment scheme referred to in that Article applies.

Where applicable, the national ceiling or annual financial envelope referred to in points (i) and (ii) shall be:

- reduced by the modulation provided for in Article 10 of Regulation (EC) No 1782/2003,
- reduced by the voluntary modulation provided for in Chapter 1 of Regulation (EC) No 378/2007,
- increased by the additional amount of aid provided for in Article 12 of Regulation (EC) No 1782/2003,
- increased by the additional amount of aid provided for in the second subparagraph of Article 1(3) of Regulation (EC) No 378/2007,
- corrected by the adjustment provided for in Article 11 of Regulation (EC) No 1782/2003.’

Article 2

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

However, Article 1(1) shall apply from the 2009 financial year.

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

Done at Brussels, 22 May 2008.

For the Commission
Mariann FISCHER BOEL
Member of the Commission