

Commission Implementing Regulation (EU) No 180/2014 of 20 February 2014 laying down rules for the application of Regulation (EU) No 228/2013 of the European Parliament and of the Council laying down specific measures for agriculture in the outermost regions of the Union

CHAPTER I

SPECIFIC SUPPLY ARRANGEMENTS

SECTION 1

Forecast supply balances

Article 1

Purpose of forecast supply balances and amendments thereto

The forecast supply balances to be established by the Member States in accordance with Article 9(2) of Regulation (EU) No 228/2013 shall state the quantities of essential products needed to meet the supply requirements of each outermost region every calendar year.

Member States may amend their forecast supply balance. Article 40 of this Regulation shall apply to such amendments.

SECTION 2

Supplies through imports from third countries

Article 2

Import licence

1 For the purposes of Article 12(1) of Regulation (EU) No 228/2013, products subject to the presentation of an import licence shall be exempt from import duties on production of that licence.

[^{F12} Import licences shall be drawn up in accordance with the specimen set out in Annex I to Commission Implementing Regulation (EU) 2016/1239⁽¹⁾.

Article 4 of Commission Delegated Regulation (EU) 2016/1237⁽²⁾ and Articles 2 and 3, Article 4(1), Article 5 and 7 and 13 to 16 of Implementing Regulation (EU) 2016/1239 shall apply *mutatis mutandis*, without prejudice to this Regulation.

The negative tolerance provided for in Article 5(4) of Delegated Regulation (EU) 2016/1237 and Article 8(1) of Implementing Regulation (EU) 2016/1239 shall apply *mutatis mutandis*.]

Status: Point in time view as at 02/07/2018.

Changes to legislation: Commission Implementing Regulation (EU) No 180/2014 is up to date with all changes known to be in force on or before 09 December 2023. There are changes that may be brought into force at a future date. Changes that have been made appear in the content and are referenced with annotations. (See end of Document for details)

3 Box 20 of import licence applications and import licences themselves shall contain one of the entries listed in Part A of Annex I and one of the entries listed in Part B of Annex I.

4 Box 12 of import licences shall show the last day of validity.

5 The competent authorities shall issue import licences at the request of the parties concerned, subject to the limits of the forecast supply balances.

[^{F16} Import duties shall be levied on quantities which exceed those stated on the import licence. The positive tolerance of 5 % provided for in Article 5(4) of Delegated Regulation (EU) 2016/1237 and Article 8(1) of Implementing Regulation (EU) 2016/1239 shall apply, provided that the import duties relating thereto are paid.]

Textual Amendments

- F1** Substituted by [Commission Implementing Regulation \(EU\) 2018/920 of 28 June 2018 amending Implementing Regulation \(EU\) No 180/2014 as regards certain provisions on checks, notifications and annual reporting and on amendments to the POSEI programmes.](#)

Article 3

Exemption certificate

1 For the purposes of Article 12(1) of Regulation (EU) No 228/2013, products not subject to the presentation of an import licence shall be exempt from import duties on production of an exemption certificate.

[^{F12} Exemption certificates shall be drawn up on the basis of the specimen import licence set out in Annex I to Implementing Regulation (EU) 2016/1239.

Article 4 of Delegated Regulation (EU) 2016/1237 and Articles 2 and 3, Article 4(1), Articles 5 and 7 and 13 to 16 of Implementing Regulation (EU) 2016/1239 shall apply *mutatis mutandis*, without prejudice to this Regulation.

The negative tolerance provided for in Article 5(4) of Delegated Regulation (EU) 2016/1237 and Article 8(1) of Implementing Regulation (EU) 2016/1239 shall apply *mutatis mutandis*.]

3 One of the entries listed in Part C of Annex I shall be printed or stamped in the upper left-hand box of the certificate.

4 Box 20 of exemption certificate applications and of exemption certificates themselves shall contain one of the entries listed in Part D of Annex I and one of the entries listed in Part B of Annex I.

5 Box 12 of exemption certificates shall show the last day of validity.

6 The competent authorities shall issue exemption certificates at the request of the parties concerned, subject to the limits of the forecast supply balances.

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Textual Amendments

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SECTION 3

Supply from the Union

Article 4

Fixing and granting of aid

1 For the purposes of Article 10(2) of Regulation (EU) No 228/2013, Member States shall determine within the context of the programme the amount of aid to be granted in order to compensate for remoteness, insularity and distant location, taking into account:

- a as regards specific additional transport costs, the intermediate reloading costs involved in supplying goods to the outermost regions concerned;
- b as regards the specific additional costs involved in local processing, the small size of the market, the need to guarantee security of supply and the specific quality requirements for goods in the outermost regions concerned.

Article 5

Aid certificate and payment

1 Aid shall be granted on presentation of a certificate (hereinafter referred to as ‘aid certificate’), which has been fully utilised.

Presenting an aid certificate to the authorities responsible for making payments shall be tantamount to applying for the aid. Except in cases of force majeure or exceptional climatic conditions, certificates shall be presented within 30 days of the date on which they are charged. Where that time limit is overrun, the aid shall be reduced by 5 % per day of delay.

The aid shall be paid by the competent authorities not later than 90 days after the date on which the utilised certificate is lodged, except in one of the following cases:

- a *force majeure* or exceptional climatic conditions;
- b where an administrative enquiry has been opened concerning entitlement to the aid; in such case, payment shall take place only after entitlement has been recognised.

[^{F12} Aid certificates shall be drawn up on the basis of the specimen import licence set out in Annex I to Implementing Regulation (EU) 2016/1239.

Article 4 of Delegated Regulation (EU) 2016/1237 and Articles 2 and 3, Article 4(1), Articles 5 and 7 and 13 to 16 of Implementing Regulation (EU) 2016/1239 shall apply *mutatis mutandis*, without prejudice to this Regulation.

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The negative tolerance provided for in Article 5(4) of Delegated Regulation (EU) 2016/1237 and Article 8(1) of Implementing Regulation (EU) 2016/1239 shall apply *mutatis mutandis*.]

3 One of the entries listed in Part E of Annex I shall be printed or stamped in the upper left-hand box of the certificate.

Boxes 7 and 8 of the certificate shall be struck out.

4 Box 20 of aid certificate applications and of aid certificates themselves shall contain one of the entries listed in Part F of Annex I and one of the entries listed in Part G of Annex I.

5 Box 12 of aid certificates shall show the last day of validity.

6 The amount of aid applicable shall be that in force on the day on which the application for the aid certificate was lodged.

7 The competent authorities shall issue aid certificates at the request of the parties concerned, subject to the limits of the forecast supply balances.

Textual Amendments

- F1** Substituted by [Commission Implementing Regulation \(EU\) 2018/920 of 28 June 2018 amending Implementing Regulation \(EU\) No 180/2014 as regards certain provisions on checks, notifications and annual reporting and on amendments to the POSEI programmes.](#)

SECTION 4

Common provisions

Article 6

Passing on the advantage to the end-user

For the purposes of Article 13(1) of Regulation (EU) No 228/2013, the competent authorities shall take all appropriate measures to check that the advantage is actually passed on to the end-user. In doing so, they may assess the trading margins and prices applied by the various operators concerned.

The measures referred to in the first paragraph, and in particular the control points used to determine whether the aid has been passed on, and any amendments made, shall be notified to the Commission in the context of the annual implementation report referred to in Article 32(2) of Regulation (EU) No 228/2013.

Article 7

Register of operators

1 In order to be eligible for entry in the register referred to in the second subparagraph of Article 12(1) of Regulation (EU) No 228/2013, operators shall undertake to:

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- a communicate to the competent authorities, at their request, all relevant information about their commercial activities, particularly regarding the prices and profit margins they practice;
 - b operate exclusively in their own name and on their own accounts;
 - c submit licence and certificate applications commensurate with their real capacity to dispose of the products concerned, such capacity being proven with reference to objective factors;
 - d refrain from acting in a way likely to create artificial shortages of products and from marketing the available products at artificially low prices;
 - e ensure to the satisfaction of the competent authorities that, when the agricultural products are disposed of in the outermost region concerned, the advantage is passed on to the end-user.
- 2 Operators intending to dispatch or export unprocessed, processed or packaged products under the conditions referred to in Article 13 shall, at the time of applying for entry in the register or later, declare their intention to engage in this activity and indicate the location of the packaging plant where applicable.
- 3 Processors intending to export or dispatch processed products under the conditions referred to in Articles 13 or 15 shall, at the time of applying for entry in the register or later, declare their intention to engage in this activity, indicate the location of the processing plant and, where applicable, provide analytical lists of the processed products.

Article 8

Documents to be presented by operators and validity of licences and certificates

1 [F¹Subject to Articles 2(5), 3(6), 5(7) and Articles 11 and 12, the competent authorities shall accept the import licence, exemption certificate or aid certificate application presented by operators for each consignment. Those applications shall be accompanied by the original or a certified copy of the purchase invoice and the original, a certified copy or an authenticated electronic equivalent of the following documents:]

a regarding the import licence, or the exemption certificate:

- (i) the bill of lading or airway bill or multimodal transport document;
- (ii) the certificate of origin for products originating in third countries;

[F¹b regarding the aid certificate:

- (i) the means of proof of the customs status of Union goods referred to in Article 199(1)(b) of Commission Implementing Regulation (EU) 2015/2447⁽³⁾; or
- (ii) a declaration type CO pursuant to Chapters 2 and 3 of Title VIII of Commission Delegated Regulation (EU) 2015/2446⁽⁴⁾ in accordance with data elements No 1/1, 1/2 and 1/3 referred to in the data requirements table set out in Section 1 of Chapter 3 of Title I of Annex B to that Regulation.]

[F¹Those accompanying documents may take the form of an electronic message. In case the verifying competent authority has no access to the IT system managing and producing such electronic document, it shall be replaced by a duly certified true copy or its authenticated electronic equivalent print-out.]

The purchase invoice, bill of lading or airway bill shall be drawn up in the name of the applicant.

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2 The period of validity of licences and certificates shall be fixed on the basis of transportation time. That time may be extended by the competent authority in special cases where serious and unforeseeable difficulties affect the transportation time, but may not exceed two months from the date on which the licence or certificate was issued.

Textual Amendments

- F1** Substituted by [Commission Implementing Regulation \(EU\) 2018/920 of 28 June 2018 amending Implementing Regulation \(EU\) No 180/2014 as regards certain provisions on checks, notifications and annual reporting and on amendments to the POSEI programmes.](#)

Article 9

Presentation of licences, certificates and goods

1 For the products covered by the specific supply arrangements, import licences, exemption certificates and aid certificates shall be presented to the customs authorities with a view to completing the customs formalities within no more than 15 working days from the date of the authorisation for unloading the goods. The competent authorities may reduce that maximum time.

In the case of products which have been the subject of inward processing or customs warehousing in the Azores, Madeira and the Canary Islands and subsequently released into free circulation there, the maximum period of 15 days shall start on the date on which the licences or certificates referred to in first subparagraph are applied for.

2 The goods shall be presented in bulk or in separate lots corresponding to the licence or certificate presented.

The licences and certificates shall be used for a single operation only when completing customs formalities.

Article 10

Quality of products

Conformity of the products with the requirements laid down in Article 10(4) of Regulation (EU) No 228/2013 shall be examined no later than the stage of first marketing, in accordance with the standards or practices in force in the Union.

Where the product is considered not to meet the requirements laid down in Article 10(4) of Regulation (EU) No 228/2013, its entitlement under the specific supply arrangements shall be withdrawn and the corresponding quantity shall be reattributed to the forecast supply balance. Where aid has been granted in accordance with Article 5 of this Regulation the aid shall be reimbursed. Where imports have been made in accordance with Articles 2 or 3 of this Regulation, the import duty shall be paid, unless the party concerned supplies proof that the products have been re-exported or destroyed.

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Article 11

Significant increases in applications for licences and certificates

1 If the state of execution of a forecast supply balance indicates a significant increase in applications for import licences, exemption certificates or aid certificates for a given product which might jeopardise the achievement of one or more of the objectives of the specific supply arrangements, Member State shall take all necessary measures, after having consulted the authorities concerned, to ensure that the outermost region concerned is supplied with essential products, taking account of available supply and the requirements of priority sectors.

2 Where, after having consulted the authorities concerned, Member States decide to apply restrictions on the issue of licences and certificates, the competent authorities shall apply a uniform reduction percentage to all pending applications.

Article 12

Fixing the maximum quantity per licence or certificate application

In so far as is strictly necessary to avoid disturbances on the market in the outermost regions concerned, or the pursuit of speculative actions likely to be prejudicial to the smooth functioning of the specific supply arrangements, the competent authorities may fix the maximum quantity per licence or certificate application.

The competent authorities shall notify the Commission immediately of the instances in which this Article is applied.

[^{F1}The notification referred to in this Article shall be made in accordance with Commission Delegated Regulation (EU) 2017/1183⁽⁵⁾ and Commission Implementing Regulation (EU) 2017/1185⁽⁶⁾.]

Textual Amendments

- F1** Substituted by [Commission Implementing Regulation \(EU\) 2018/920 of 28 June 2018 amending Implementing Regulation \(EU\) No 180/2014 as regards certain provisions on checks, notifications and annual reporting and on amendments to the POSEI programmes.](#)

SECTION 5

Export and dispatch

Article 13

Conditions of export and dispatch

1 The export or dispatch of unprocessed products which have benefited from the specific supply arrangements, or packaged or processed products containing products which have benefited from the specific supply arrangements, shall be subject to the requirements laid down in paragraphs 2 to 6.

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2 For exported products, box 44 of the export declaration shall contain one of the entries listed in Part H of Annex I.

3 Quantities of products which have been exempt from import duties and which are exported shall be reattributed to the forecast supply balance.

Such products shall not be eligible for export refunds.

4 Quantities of products which have been exempt from import duties and are dispatched shall be reattributed to the forecast supply balance and the amount of the *erga omnes* import duties applicable on the day of importation shall be paid by the consignor by the time of dispatch at the latest.

Such products shall not be dispatched until the payment referred to in the first subparagraph has taken place.

Where it is impossible to establish the day of importation, products shall be considered to have been imported on the day on which the highest *erga omnes* import duties applied during the six-month period preceding the date of dispatch.

5 Quantities of products which have benefited from aid and are exported or dispatched shall be reattributed to the forecast supply balance and the aid granted shall be reimbursed by the exporter or consignor by the time of export or dispatch at the latest.

Those products shall not be dispatched or exported until the reimbursement referred to in the first subparagraph has been made.

Where it is impossible to establish the amount of aid granted, the products shall be considered to have received the highest rate of aid fixed by the Union for such products during the six-month period preceding the submission of the application for export or dispatch.

Such products may benefit from an export refund, provided that the criteria for granting such aid are met.

6 The competent authorities shall authorise the export or dispatch of quantities of processed products other than those referred to in paragraphs 3, 4 and 5 of this Article and in Article 15 only where the exporter certifies that those products have not benefited from specific supply arrangements.

The competent authorities shall authorise the re-export or re-dispatch of unprocessed products or packaged products other than those referred to in paragraphs 3, 4 and 5 of this Article only where the exporter certifies that those products have not benefited from specific supply arrangements.

The competent authorities shall carry out the necessary checks to ensure the accuracy of the certificates referred to in the first and second subparagraphs and shall, if necessary, recover the advantage.

Article 14

Export licence and significant increase in exports

1 Export of the following products shall not be subject to the presentation of an export licence:

- a the products referred to in Article 13(3);

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- b the products referred to in Article 13(5) which do not fulfil the conditions for a grant of an export refund.

2 If there is a risk that regular supplies to the outermost regions might be jeopardised by a significant increase in exports of the products referred to in Article 13(1), the competent authorities may restrict quantities in such a way as to ensure that priority needs in the sectors concerned are met. That quantitative restriction shall be applied in a non-discriminatory manner.

Article 15

Traditional exports, exports in the context of regional trade, and traditional dispatches of processed products

1 Processors who have declared, in accordance with Article 7(3), that they intend to export in the context of traditional trade flows or regional trade, or to dispatch in the context of traditional trade flows, as referred to in Article 14(2) of Regulation (EU) No 228/2013, processed products containing raw materials which have benefited from specific supply arrangements may do so within the limits of the annual quantities indicated in Annexes II to V to this Regulation. The competent authorities shall deliver the requisite authorisations in such a way as to ensure that transactions do not exceed those annual quantities.

The list of the countries referred to in Article 14(3) of Regulation (EU) No 228/2013 is set out in Annex VI to this Regulation.

For exports within the framework of regional trade, exporters shall submit the documents specified in Article 17 of Regulation (EC) No 612/2009 to the competent authorities within the time limits laid down in Article 46 of that Regulation. Where documents have not been submitted within those time limits, the competent authorities shall recover the advantage granted under the specific supply arrangements.

2 The export of products referred to in this Article shall not be subject to the presentation of an export licence.

3 For exported products referred to in this Article, box 44 of the export declaration shall contain one of the entries listed in Part I of Annex I.

SECTION 6

Management, controls and monitoring

Article 16

Checks

1 The administrative checks carried out on the import, entry, export and dispatch of agricultural products shall be exhaustive and shall involve cross-checks with the documents referred to in Article 8(1).

[^{F12} The physical checks carried out in the outermost region concerned on the import or entry of agricultural products shall involve a representative sample amounting to at least 5 % of the licences and certificates presented in accordance with Article 9.

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The physical checks carried out in the outermost region concerned on the export or dispatch provided for in Section 5 shall involve a representative sample of at least 5 % of the operations, based on the risk profiles established by the Member States.

Commission Regulation (EC) No 1276/2008⁽⁷⁾ shall apply *mutatis mutandis* to those physical checks.

In addition, in special cases the Commission may request that physical checks cover different percentages.]

Textual Amendments

- F1** Substituted by [Commission Implementing Regulation \(EU\) 2018/920 of 28 June 2018 amending Implementing Regulation \(EU\) No 180/2014 as regards certain provisions on checks, notifications and annual reporting and on amendments to the POSEI programmes.](#)

Article 17

National management and monitoring rules

The competent authorities shall adopt the additional rules needed to manage and monitor the specific supply arrangements in real time.

Upon request of the Commission, they shall notify the Commission of any measures they implement pursuant to the first paragraph.

CHAPTER II

MEASURES TO SUPPORT LOCAL AGRICULTURAL PRODUCTS

SECTION 1

Aid applications

Article 18

Submission of applications

Aid applications for a calendar year shall be submitted to the office designated by the competent authorities of the Member State in accordance with the specimens drawn up by the latter and within the periods they have laid down. Those periods shall be fixed so as to allow time for the necessary on-the-spot checks and shall not run beyond 28 February of the following calendar year.

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Article 19

Correction of manifest errors

An aid application may be rectified at any time after its submission where a manifest error is recognised by the competent authority.

Article 20

Late submission of applications

Except in cases of *force majeure* and exceptional circumstances, submission of an aid application after the time limit laid down in accordance with Article 18 shall lead to a 1 % reduction per working day in the amounts to which the aid applicant would have been entitled if the aid application had been lodged within the time limit. If the delay amounts to more than 25 days, the application shall be considered inadmissible.

Article 21

Withdrawal of aid applications

1 An aid application may be totally or partially withdrawn at any time.

However, where the competent authority has already informed the aid applicant of irregularities in the aid application or has given notice to the applicant of its intention to carry out an on-the-spot check and this check reveals irregularities, withdrawal shall not be authorised in respect of the parts of the aid application affected by those irregularities.

2 Withdrawal under paragraph 1 shall return the claimant to the situation prior to submitting an aid application or part of the aid application in question.

SECTION 2

Checks

Article 22

General principles

Verification shall be made by administrative and on-the-spot checks.

Administrative checks shall be exhaustive and shall include cross-checks with, *inter alia*, data from the integrated administration and control system provided for in Chapter II of Title V, Chapter II of Title VI and Articles 47, 61 and 102, paragraph 3 of Regulation (EU) No 1306/2013 of the European Parliament and of the Council⁽⁸⁾.

[^{F1}On the basis of a risk analysis in accordance with Article 24(1) of this Regulation, the competent authorities shall perform on-the-spot checks by sampling, for each action, at least 5 % of aid applications. The sample shall also represent at least 5 % of the amounts covered by the aid for each action.]

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In all appropriate cases, Member States shall make use of the integrated administration and control system.

Textual Amendments

- F1** Substituted by [Commission Implementing Regulation \(EU\) 2018/920 of 28 June 2018 amending Implementing Regulation \(EU\) No 180/2014 as regards certain provisions on checks, notifications and annual reporting and on amendments to the POSEI programmes.](#)

Article 23

On-the-spot checks

- 1 On-the-spot checks shall be unannounced. However, provided that the purpose of the check is not compromised, advance notice limited to the strict minimum necessary may be given. Such notice shall not exceed 48 hours, except in duly justified cases.
- 2 Where applicable, the on-the-spot checks provided for in this Section shall be carried out in conjunction with any other checks provided for by Union legislation.
- 3 The aid application or applications concerned shall be rejected if the applicants for aid or their representatives prevent an on-the-spot check from being carried out.

Article 24

Selection of aid applicants to be subjected to on-the-spot checks

- 1 Aid applicants shall be selected to undergo on-the-spot checks by the competent authority on the basis of a risk analysis and the representativeness of the aid applications submitted. The risk analysis shall take account of:
 - a the amount of aid;
 - b the number of agricultural parcels, the surface area and the number of animals covered by the aid application, or the quantity produced, transported, processed or marketed;
 - c changes in comparison with the previous year;
 - d the findings of checks performed in the preceding years;
 - e other parameters to be defined by the Member States.

To provide the element of representativeness, Member States shall randomly select between 20 and 25 % of the minimum number of aid applicants to be subjected to on-the-spot checks. [F2When the minimum number of aid applicants to be subjected to on-the-spot checks is lower than 12, Member States shall randomly select at least one applicant.]

- 2 The competent authority shall keep records of the reasons why specific aid applicants were selected for on-the-spot checks. The inspector performing the on-the-spot check shall be informed of those reasons before beginning the check.

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Textual Amendments

- F2** Inserted by [Commission Implementing Regulation \(EU\) 2018/920 of 28 June 2018 amending Implementing Regulation \(EU\) No 180/2014 as regards certain provisions on checks, notifications and annual reporting and on amendments to the POSEI programmes.](#)

Article 25

Inspection report

1 Every on-the-spot check shall be the subject of an inspection report relating the details of the checks carried out. Reports shall indicate in particular:

- a the aid scheme and applications checked;
- b the persons present;
- c the agricultural parcels checked, the agricultural parcels measured, the results of the measurements per parcel measured and the measuring methods used;
- d the number and type of animals found and, where applicable, the ear tag numbers, entries in the register and in the computerised database for bovine animals and any supporting documents checked, the results of the checks and, where applicable, particular observations in respect of individual animals or their identification code;
- e the quantities produced, transported, processed or marketed which are covered by the check;
- f whether advance notice was given to the aid applicant of the visit and, if so, how much;
- g any further control measures carried out.

2 Aid applicants or their representatives shall be given the opportunity to sign the report to attest their presence at the check and to add observations. Where irregularities are found the aid applicant shall receive a copy of the inspection report.

Where the on-the-spot check is carried out by remote-sensing, the Member States may decide not to give the aid applicants or their representatives the opportunity to sign the inspection report if no irregularities are revealed during the check by remote-sensing.

SECTION 3

Reductions and exclusions, and undue payments

Article 26

Reductions and exclusions

In the event of a discrepancy between the information declared in the context of aid applications and the findings of the checks provided for in Section 2, the Member State concerned shall apply reductions and exclusions to the aid. Those reductions and exclusions shall be effective and proportionate and shall act as a deterrent.

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Article 27

Exceptions to the application of reductions and exclusions

1 The reductions and exclusions provided for in Article 26 shall not apply where the aid applicant submitted factually correct information or can otherwise show that he or she is not at fault.

2 The reductions and exclusions shall not apply with regard to those parts of the aid application which the aid applicant informs the competent authority in writing are incorrect or have become incorrect since it was lodged, provided that the competent authority has not already informed the aid applicant of its intention to carry out an on-the-spot check or of any irregularity in the application.

On the basis of the information given by the aid applicant as referred to in the first subparagraph, the aid application shall be rectified to reflect the actual situation.

[^{F1} Article 28

Recovery of undue payments and penalties

1 In the event of undue payment, Article 7 of Commission Implementing Regulation (EU) No 809/2014⁽⁹⁾ shall apply *mutatis mutandis*.

2 Where the undue payment has been made as a result of a false declaration, false documents or serious negligence on the part of the aid applicant, a penalty shall be imposed equal to the amount unduly paid, with interest calculated in accordance with Article 7(2) of Implementing Regulation (EU) No 809/2014.

Textual Amendments

- F1** Substituted by [Commission Implementing Regulation \(EU\) 2018/920 of 28 June 2018 amending Implementing Regulation \(EU\) No 180/2014 as regards certain provisions on checks, notifications and annual reporting and on amendments to the POSEI programmes.](#)

Article 29

Force majeure and exceptional circumstances

In cases of *force majeure* or exceptional circumstances within the meaning of Article 2(2) of Regulation (EU) No 1306/2013, Article 4 of Commission Delegated Regulation (EU) No 640/2014⁽¹⁰⁾ shall apply *mutatis mutandis*.]

Textual Amendments

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CHAPTER III

ACCOMPANYING MEASURES

SECTION 1

Logo

Article 30

Checking of conditions for use of the logo

The competent authorities shall regularly check that the approved operators fulfil the conditions for the use of the logo referred to in Article 5 of Delegated Regulation (EU) No 179/2014 and the undertakings provided for in Article 6(4) of that Delegated Regulation.

The competent authorities may delegate the performance of those checks to qualified bodies possessing the requisite technical competence and impartiality. In such cases, the bodies shall report regularly to them on the performance of their checks.

Article 31

Misuse of and publicity for the logo

Member States shall apply the relevant existing national provisions to prevent and, where necessary, penalise cases of misuse of the logo or adopt the measures required to that end. Upon request of the Commission, they shall notify the Commission of the measures applicable.

Member States shall provide appropriate publicity for the logo and for the products for which it may be used.

Article 32

National measures

1 The competent authorities shall adopt any additional administrative measures necessary to manage the logo scheme. Those measures may include, in particular, charging approved operators a fee to cover printing of the logo, and administrative and inspection costs.

2 Upon request of the Commission, the competent authorities shall notify the Commission of the services or, as appropriate, bodies responsible for granting the approval provided for in Article 6(3) of Delegated Regulation (EU) No 179/2014 and for carrying out the checks required under this Section as well as of the additional measures referred to in paragraph 1 of this Article.

3 The competent authorities shall notify the Commission of each approval of the right to use the logo, by indicating the name and the seat of the producer, the products and the period for which the right was granted.

Status: Point in time view as at 02/07/2018.

Changes to legislation: Commission Implementing Regulation (EU) No 180/2014 is up to date with all changes known to be in force on or before 09 December 2023. There are changes that may be brought into force at a future date. Changes that have been made appear in the content and are referenced with annotations. (See end of Document for details)

[^{F1}The notification referred to in this paragraph shall be made in accordance with Delegated Regulation (EU) 2017/1183 and Implementing Regulation (EU) 2017/1185.]

Textual Amendments

- F1** Substituted by [Commission Implementing Regulation \(EU\) 2018/920 of 28 June 2018 amending Implementing Regulation \(EU\) No 180/2014 as regards certain provisions on checks, notifications and annual reporting and on amendments to the POSEI programmes.](#)

SECTION 2

Animal products

Article 33

Livestock farming

1 The import of young male bovine animals originating from third countries falling under CN codes 0102 29 05, 0102 29 29 or 0102 29 49 and intended for fattening and consumption in the French overseas departments or Madeira shall not be subject to customs duties until the local numbers of young male bovines reach a level sufficient to ensure the maintenance and development of local beef and veal production.

2 In order to benefit from the exemption provided for in paragraph 1, the importer or applicant shall demonstrate that he fulfils the conditions set out in Article 8 of Delegated Regulation (EU) No 179/2014 by submitting:

- a a written declaration, made on the arrival of the animals in the French overseas departments or Madeira, to the effect that the bovines are intended for fattening there for at least 120 days from their actual date of arrival and will be consumed there afterwards;
- b a written undertaking, made on the arrival of the animals, to inform the competent authorities, within one month of their date of arrival, of the holding or holdings where the animals are to be fattened.

SECTION 3

Importation of tobacco into the Canary Islands

Article 34

Exemption of tobacco from customs duties

1 The annual period for calculating the maximum annual quantity of tobacco to be exempted from import duties when directly imported into the Canary Islands, as referred to in the third subparagraph of Article 29(1) of Regulation (EU) No 228/2013 shall run from 1 January of any year to 31 December of the same year.

2 The quantities of raw and semi-manufactured tobacco referred to in Article 29(1) of Regulation (EU) No 228/2013 shall be converted into quantities of unmanufactured stemmed/

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stripped tobacco on the basis of the coefficients of equivalence set out in Annex VII to this Regulation for the products concerned.

Article 35

Conditions for exemption

1 Importation of the products listed in Annex VII shall be subject to the presentation of a certificate of exemption. Box 20 of applications for certificates and certificates themselves shall contain one of the entries listed in Part J of Annex I.

Except where otherwise provided in this Regulation, Articles 3, 7 to 10, 12 and 16 of this Regulation, Article 1 of Delegated Regulation (EU) No 179/2014 and Article 12(2) and Article 18 of Regulation (EU) No 228/2013 shall apply *mutatis mutandis*.

[^{F12} The competent authorities shall ensure that the products listed in Annex VII are used in compliance with the relevant Union rules, and in particular Articles 211, 214, 215, 218, 219 and 254 of Regulation (EU) No 952/2013 of the European Parliament and of the Council⁽¹¹⁾, Articles 161 to 164, 171 to 175, 178, 179 and 239 of Delegated Regulation (EU) 2015/2446 and Articles 260 to 269 of Implementing Regulation (EU) 2015/2447.]

Textual Amendments

- F1** Substituted by [Commission Implementing Regulation \(EU\) 2018/920 of 28 June 2018 amending Implementing Regulation \(EU\) No 180/2014 as regards certain provisions on checks, notifications and annual reporting and on amendments to the POSEI programmes.](#)

CHAPTER IV

GENERAL AND FINAL PROVISIONS

Article 36

Aid payments

After verifying the aid applications and the relevant supporting documents, and calculating the amounts to be granted under the POSEI programmes referred to in Chapter II of Regulation (EU) No 228/2013, the competent authorities shall pay the aid for a calendar year as follows:

- (a) in the case of the specific supply arrangements, of the measures of import and supply of live animals and of the measures referred to in Article 9 of Delegated Regulation (EU) No 179/2014 throughout the year;
- (b) in the case of direct payments, in accordance with Article 75 of Regulation (EU) No 1306/2013;
- (c) in the case of other payments, during the period beginning on 16 October of the current year and ending on 30 June of the following year.

Status: Point in time view as at 02/07/2018.

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Article 37

Performance indicators

Every year, Member States shall notify the Commission of at least the data relating to the performance indicators laid down in Annex VIII for each of their outermost regions.

That data shall be notified in the context of the annual implementation report referred to in Article 32(2) of Regulation (EU) No 228/2013.

Article 38

Notifications

1 ^[F1]As regards the specific supply arrangements, the competent authorities shall notify the Commission, no later than 31 May each year, of the following data relating to the operations carried out in the previous year with respect to the supply balance of the reference calendar year, broken down by product and CN code and, where applicable, by individual destination:]

- a the quantities broken down according to whether they are imported from third countries or dispatched from the Union;
- b the amount of aid and the expenditure actually paid by product and, where applicable, by individual destination;
- c the quantities for which licences and certificates have not been utilised, broken down by category of licence or certificate;
- d any quantities re-exported or re-dispatched under Article 13 and the unit amounts and totals of recovered aid;
- e any quantities re-exported or re-dispatched after processing in accordance with Article 15;
- f transfers within an overall quantity for a category of products and amendments to the forecast supply balances during the period;
- g the available balance and the utilisation rate.

The data provided for in the first subparagraph shall be supplied on the basis of the licences and certificates utilised. ^[F3]The final data referring to the supply balance of each calendar year shall be notified to the Commission by the following 31 May at the latest.]

2 As regards support for local production, the Member States shall notify the Commission:

- a not later than 30 April each year, of the aid applications received and the amounts involved for the previous calendar year;
- b not later than 31 July each year, of the aid applications definitively eligible and the amounts involved for the previous calendar year.

^[F13] The notifications referred to in this Article shall be made in accordance with Delegated Regulation (EU) 2017/1183 and Implementing Regulation (EU) 2017/1185.

4 The notifications referred to in Article 23(3) and 32(1) of Regulation (EU) No 228/2013 shall also be made in accordance with Delegated Regulation (EU) 2017/1183 and Implementing Regulation (EU) 2017/1185.]

Status: Point in time view as at 02/07/2018.

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Textual Amendments

- F1** Substituted by [Commission Implementing Regulation \(EU\) 2018/920 of 28 June 2018 amending Implementing Regulation \(EU\) No 180/2014 as regards certain provisions on checks, notifications and annual reporting and on amendments to the POSEI programmes.](#)
- F3** Deleted by [Commission Implementing Regulation \(EU\) 2018/920 of 28 June 2018 amending Implementing Regulation \(EU\) No 180/2014 as regards certain provisions on checks, notifications and annual reporting and on amendments to the POSEI programmes.](#)

^[F1]Article 39

Annual report

1 The structure and content of the annual report referred to in Article 32(2) of Regulation (EU) No 228/2013 shall be as set out in Annex IX to this Regulation.

2 The report referred to in paragraph 1 shall be submitted to the Commission in accordance with Delegated Regulation (EU) 2017/1183 and Implementing Regulation (EU) 2017/1185.]

Textual Amendments

- F1** Substituted by [Commission Implementing Regulation \(EU\) 2018/920 of 28 June 2018 amending Implementing Regulation \(EU\) No 180/2014 as regards certain provisions on checks, notifications and annual reporting and on amendments to the POSEI programmes.](#)

Article 40

Amendments to programmes

^[F1] Amendments made to each POSEI programme shall be submitted by Member States to the Commission once per calendar year and per programme, except in cases of *force majeure* or exceptional circumstances. They shall be sent to the Commission no later than 31 July of the year prior to their application. The amendments shall be duly substantiated, in particular by giving the following information:

- a the reasons for any implementation problems justifying the amendment of the programme;
- b the expected effects of the amendment;
- c the implications for financing and eligibility conditions.

The Commission shall inform the Member State if it considers that the amendments do not comply with Union legislation, in particular with Article 4 of Regulation (EU) No 228/2013, without prejudice to the Articles 51 and 52 of Regulation (EU) No 1306/2013.

The amendments shall apply from 1 January of the year following that in which they were notified. In case an earlier application is deemed necessary, such amendments may apply earlier, unless the Commission objects.

2 By way of derogation from paragraph 1, the Commission shall evaluate separately the following amendments proposed by the Member States and decide on their approval within five

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months of their submission at the latest in accordance with the procedure referred to in Article 34(2) of Regulation (EU) No 228/2013:

- a the accession of a new outermost region;
- b the introduction into the general programme of new groups of products to be supported under the specific supply arrangements or of new measures to assist the local agricultural production.

The amendments thus approved shall apply from 1 January of the year following that in which the proposal for an amendment was made or as from the date explicitly indicated in the approval decision.]

3 Member States may make the following amendments without recourse to the procedure set out in paragraph 1, provided that the amendments are notified to the Commission:

- a in the case of forecast supply balances, changes in the individual level of aid up to 20 % or changes in the quantities of the products concerned covered by the supply balance and, consequently, the global amount of aid allocated to support each line of products;
- [^{F1}b as regards all measures, adjustments up to 20 % of the financial allocation for each individual measure, without prejudice to the financial ceilings provided for in Article 30 of Regulation (EU) No 228/2013, on condition that such adjustments are notified not later than 31 May of the year following the calendar year to which the amended financial allocation refers;]
- c changes following amendments to codes and descriptions laid down in Council Regulation (EEC) No 2658/87⁽¹²⁾ used to identify the products benefiting from aid, as long as those amendments do not entail a change of the products themselves.

4 The amendments referred to in paragraph 3 shall not apply before the date on which they are received by the Commission. They shall be duly explained and justified and may be implemented only once per year except in the following cases:

- a *force majeure* or exceptional circumstances;
- b amendment of the quantities of products covered by the supply arrangements;
- c changes following amendments to codes and descriptions laid down in Regulation (EEC) No 2658/87.

5 For the purposes of this Article the following definitions shall apply:

- [^{F1}a ‘measure’ means the grouping of actions necessary to achieve one or more objectives for the programme constituting a line for which a financial allocation is defined in the financing table referred to in Article 5(a) of Regulation (EU) No 228/2013;]
- b ‘group of products’ means all products sharing the first two digits of the CN code as provided for in Regulation (EEC) No 2658/87.

[^{F16} The notifications referred to in this Article shall be made in accordance with Delegated Regulation (EU) 2017/1183 and Implementing Regulation (EU) 2017/1185.]

Textual Amendments

- F1** Substituted by [Commission Implementing Regulation \(EU\) 2018/920 of 28 June 2018 amending Implementing Regulation \(EU\) No 180/2014 as regards certain provisions on checks, notifications and annual reporting and on amendments to the POSEI programmes.](#)

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Article 41

Reduction of advances

Without prejudice to the general rules on budgetary discipline, where the information transmitted by the Member States to the Commission under Articles 38 and 39 is incomplete or the time limit for transmitting that information has not been complied with, the Commission may reduce advances on entry in the accounts of agricultural expenditure on a temporary and flat-rate basis.

Article 42

Entry into force

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

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

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- (1) [^{F1}Commission Implementing Regulation (EU) 2016/1239 of 18 May 2016 laying down rules for the application of Regulation (EU) No 1308/2013 of the European Parliament and of the Council with regard to the system of import and export licences (OJ L 206, 30.7.2016, p. 44).]
- (2) [^{F1}Commission Delegated Regulation (EU) 2016/1237 of 18 May 2016 supplementing Regulation (EU) No 1308/2013 of the European Parliament and of the Council with regard to the rules for applying the system of import and export licences and supplementing Regulation (EU) No 1306/2013 of the European Parliament and of the Council with regard to the rules on the release and forfeit of securities lodged for such licences, amending Commission Regulations (EC) No 2535/2001, (EC) No 1342/2003, (EC) No 2336/2003, (EC) No 951/2006, (EC) No 341/2007 and (EC) No 382/2008 and repealing Commission Regulations (EC) No 2390/98, (EC) No 1345/2005, (EC) No 376/2008 and (EC) No 507/2008 (OJ L 206, 30.7.2016, p. 1).]
- (3) [^{F1}Commission Implementing Regulation (EU) 2015/2447 of 24 November 2015 laying down detailed rules for implementing certain provisions of Regulation (EU) No 952/2013 of the European Parliament and of the Council laying down the Union Customs Code (OJ L 343, 29.12.2015, p. 558).]
- (4) [^{F1}Commission Delegated Regulation (EU) 2015/2446 of 28 July 2015 supplementing Regulation (EU) No 952/2013 of the European Parliament and of the Council as regards detailed rules concerning certain provisions of the Union Customs Code (OJ L 343, 29.12.2015, p. 1).]
- (5) [^{F1}Commission Delegated Regulation (EU) 2017/1183 of 20 April 2017 on supplementing Regulations (EU) No 1307/2013 and (EU) No 1308/2013 of the European Parliament and of the Council with regard to the notifications to the Commission of information and documents (OJ L 171, 4.7.2017, p. 100).]
- (6) [^{F1}Commission Implementing Regulation (EU) 2017/1185 of 20 April 2017 laying down rules for the application of Regulations (EU) No 1307/2013 and (EU) No 1308/2013 of the European Parliament and of the Council as regards notifications to the Commission of information and documents and amending and repealing several Commission Regulations (OJ L 171, 4.7.2017, p. 113).]
- (7) [^{F1}Commission Regulation (EC) No 1276/2008 of 17 December 2008 on the monitoring by physical checks of exports of agricultural products receiving refunds or other amounts (OJ L 339, 18.12.2008, p. 53).]
- (8) Regulation (EU) No 1306/2013 of the European Parliament and of the Council of 17 December 2013 on the financing, management and monitoring of the common agricultural policy and repealing Council Regulations (EEC) No 352/78, (EC) No 165/94, (EC) No 2799/98, (EC) No 814/2000, (EC) No 1290/2005 and (EC) No 485/2008 (OJ L 347, 20.12.2013, p. 549).
- (9) [^{F1}Commission Implementing Regulation (EU) No 809/2014 of 17 July 2014 laying down rules for the application of Regulation (EU) No 1306/2013 of the European Parliament and of the Council with regard to the integrated administration and control system, rural development measures and cross compliance (OJ L 227, 31.7.2014, p. 69).]
- (10) [^{F1}Commission Delegated Regulation (EU) No 640/2014 of 11 March 2014 supplementing Regulation (EU) No 1306/2013 of the European Parliament and of the Council with regard to the integrated administration and control system and conditions for refusal or withdrawal of payments and administrative penalties applicable to direct payments, rural development support and cross compliance (OJ L 181, 20.6.2014, p. 48).]
- (11) [^{F1}Regulation (EU) No 952/2013 of the European Parliament and of the Council of 9 October 2013 laying down the Union Customs Code (OJ L 269, 10.10.2013, p. 1).]
- (12) Council Regulation (EEC) No 2658/87 of 23 July 1987 on the tariff and statistical nomenclature and on the Common Customs Tariff (OJ L 256, 7.9.1987, p. 1).

Textual Amendments

- F1** Substituted by [Commission Implementing Regulation \(EU\) 2018/920 of 28 June 2018 amending Implementing Regulation \(EU\) No 180/2014 as regards certain provisions on checks, notifications and annual reporting and on amendments to the POSEI programmes.](#)

Status:

Point in time view as at 02/07/2018.

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