

Regulation (EU) No 508/2014 of the European Parliament and of the Council of 15 May 2014 on the European Maritime and Fisheries Fund and repealing Council Regulations (EC) No 2328/2003, (EC) No 861/2006, (EC) No 1198/2006 and (EC) No 791/2007 and Regulation (EU) No 1255/2011 of the European Parliament and of the Council

TITLE VII

IMPLEMENTATION UNDER SHARED MANAGEMENT

CHAPTER V

Control by the Commission

Section 2

Information exchange and financial corrections

Article 103

Access to information

On request by the Commission, Member States shall communicate to the Commission the laws, regulations and administrative provisions which they have adopted for implementing Union acts relating to the CFP, where those acts have a financial impact on the EMFF.

Article 104

Confidentiality

1 Member States and the Commission shall take all necessary steps to ensure the confidentiality of the information communicated or obtained during on-the-spot controls or in the context of the clearance of accounts implemented pursuant to this Regulation.

2 The principles referred to in Article 8 of Council Regulation (Euratom, EC) No 2185/96⁽¹⁾ shall apply to the information referred to in paragraph 1 of this Article.

Article 105

Financial corrections by the Commission

1 In addition to the cases referred to in Article 22(7), Article 85 and Article 144(1) of Regulation (EU) No 1303/2013, the Commission shall adopt implementing acts making financial corrections by cancelling all or part of the Union contribution to an operational programme if, after carrying out the necessary examination, it concludes that:

- a expenditure contained in a certified statement of expenditure is affected by cases in which the beneficiary does not respect the obligations referred to in Article 10(2) of this Regulation and has not been corrected by the Member State prior to the opening of the correction procedure under this paragraph;
- b expenditure contained in a certified statement of expenditure is affected by cases of serious non-compliance with the CFP rules by the Member State which have resulted in the suspension of payment under Article 101 of this Regulation and where the Member State concerned still fails to demonstrate that it has taken the necessary remedial action to ensure compliance with and the enforcement of applicable rules in the future.

2 The Commission shall decide on the amount of the correction taking into account the nature, gravity, duration and repetition of the serious non-compliance by the Member State or beneficiary with the CFP rules and the importance of the EMFF contribution to the economic activity of the beneficiary concerned.

3 Where it is not possible to quantify precisely the amount of expenditure linked to non-compliance with the CFP rules by the Member State, the Commission shall apply a flat rate or extrapolated financial correction in accordance with paragraph 4.

4 The Commission shall be empowered to adopt delegated acts, in accordance with Article 126, determining the criteria for establishing the level of financial correction to be applied and the criteria for applying flat rates or extrapolated financial corrections.

Article 106

Procedure

Article 145 of Regulation (EU) No 1303/2013 shall apply *mutatis mutandis* where the Commission proposes a financial correction referred to in Article 105 of this Regulation.

- (1) Council Regulation (Euratom, EC) No 2185/96 of 11 November 1996 concerning on-the-spot checks and inspections carried out by the Commission in order to protect the European Communities' financial interests against fraud and other irregularities ([OJ L 292, 15.11.1996, p. 2](#)).