

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

TITLE II

THE INTEGRATED ADMINISTRATION AND CONTROL SYSTEM

CHAPTER IV

CALCULATION OF AID AND ADMINISTRATIVE PENALTIES RELATING TO DIRECT PAYMENTS SCHEMES AND RURAL DEVELOPMENT MEASURES IN THE SCOPE OF THE INTEGRATED SYSTEM

SECTION 4

Voluntary coupled support based on livestock aid applications under animal aid schemes or rural development support based on payment claims under animal-related support measures

Article 30

Basis of calculation

1. In no case aid or support shall be granted for a number of animals greater than that shown in the aid application or in the payment claim.
 2. Animals present on the holding shall only be considered as determined if they are identified in the aid application or in the payment claim. Identified animals may be replaced without the loss of the right to payment of the aid or support, provided that the beneficiary has not yet been informed by the competent authority of a non-compliance in the application or claim or has not yet been given notice of the authority's intention to carry out an on-the-spot check. Where a Member State does not make use of the possibility of having a claimless system, in accordance with the rules laid down by the Commission on the basis of Article 78(b) of Regulation (EU) No 1306/2013, it shall ensure by any means that there are no doubts as to which animals are covered by the beneficiaries' applications or claims.
 3. Without prejudice to Article 31, if the number of animals declared in an aid application or payment claim exceeds that determined as a result of administrative checks or on-the-spot checks, the aid or support shall be calculated on the basis of the animals determined.
- [^{F1}3a. Where animals have been moved to other locations than those notified in accordance with point (d) of Article 21(1) of Implementing Regulation (EU) No 809/2014 during the period determined by the Member State referred to in that point, they shall be regarded as determined if an immediate localisation of those animals within the holding was made during the on-the-spot check.]

Changes to legislation: There are outstanding changes not yet made to Commission Delegated Regulation (EU) No 640/2014. Any changes that have already been made to the legislation appear in the content and are referenced with annotations. (See end of Document for details) View outstanding changes

4. Where cases of non-compliances with regard to the system for the identification and registration for bovine animals are found, the following shall apply:

- (a) a bovine animal present on the holding which has lost one of the two ear tags shall be considered as determined provided that it is clearly and individually identified by the other elements of the system for the identification and registration of bovine animals referred to in points (b), (c) and (d) of the first paragraph of Article 3 of Regulation (EC) No 1760/2000;
- (b) where one single bovine animal present on the holding has lost two ear tags it shall be considered as determined provided that the animal can still be identified by the register, animal passport, database or other means laid down in Regulation (EC) No 1760/2000 and provided that the animal keeper can provide evidence that he has already taken action to remedy the situation before the announcement of the on-the-spot check;
- (c) [F²where the non-compliances found relate to incorrect entries in the register, the animal passports or the computerised database for animals, but are not of relevance for the verification of the respect of the eligibility conditions other than that referred to in Article 53(4) of Delegated Regulation (EU) No 639/2014 under the aid scheme or support measure concerned, the animal concerned shall only be considered as not determined if such incorrect entries are found during at least two checks within a period of 24 months. In all other cases the animals concerned shall be considered as not determined after the first finding.]

The entries in, and notifications to, the system for the identification and registration of bovine animals may be adjusted at any time in cases of obvious errors recognised by the competent authority.

5. An ovine or caprine animal present on the holding which has lost one ear tag shall be considered as determined provided that the animal can still be identified by a first means of identification in accordance with Article 4(2)(a) of Regulation (EC) No 21/2004 and provided that all other requirements of the system for the identification and registration of ovine and caprine animals are fulfilled.

Textual Amendments

- F1** Inserted by Commission Delegated Regulation (EU) 2016/1393 of 4 May 2016 amending Delegated Regulation (EU) No 640/2014 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.
- F2** Substituted by Commission Delegated Regulation (EU) 2016/1393 of 4 May 2016 amending Delegated Regulation (EU) No 640/2014 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.

Changes to legislation: There are outstanding changes not yet made to Commission Delegated Regulation (EU) No 640/2014. Any changes that have already been made to the legislation appear in the content and are referenced with annotations. (See end of Document for details) View outstanding changes

[^{F2}Article 31

Administrative penalties in respect of declared animals under the animal aid schemes or animal-related support measures

1. Where, in respect of an aid application under an animal aid scheme or in respect of a payment claim under an animal-related support measure or a type of operation under such support measure, a difference is found between the number of animals declared and that determined in accordance with Article 30(3), the total amount of aid or support to which the beneficiary is entitled under that aid scheme or support measure or type of operation under such support measure for the claim year concerned shall be reduced by the percentage to be established in accordance with paragraph 3 of this Article, if no more than three animals are found with non-compliances.

2. If more than three animals are found with non-compliances, the total amount of aid or support to which the beneficiary is entitled under the aid scheme or support measure or type of operation under such support measure referred to in paragraph 1 for the claim year concerned shall be reduced by:

- (a) the percentage to be established in accordance with paragraph 3, if it is not more than 10 %;
- (b) twice the percentage to be established in accordance with paragraph 3, if it is more than 10 % but not more than 20 %.

If the percentage established in accordance with paragraph 3 is more than 20 %, no aid or support to which the beneficiary would have been entitled pursuant to Article 30(3) shall be granted under the aid scheme or support measure or type of operation under such support measure for the claim year concerned.

If the percentage established in accordance with paragraph 3 is more than 50 %, no aid or support to which the beneficiary would have been entitled pursuant to Article 30(3) shall be granted under the aid scheme or support measure or type of operation under such support measure for the claim year concerned. Moreover, the beneficiary shall be subject to an additional penalty of an amount equal to the amount corresponding to the difference between the number of animals declared and the number of animals determined in accordance with Article 30(3). If that amount cannot be fully off-set in the course of the three calendar years following the calendar year of the finding, in accordance with Article 28 of Implementing Regulation (EU) No 908/2014, the outstanding balance shall be cancelled.

For other species than those referred to in Article 30(4) and (5) of this Regulation, Member States may decide to determine a number of animals different from the threshold of three animals provided for in paragraphs 1 and 2 of this Article. When determining that number, Member States, shall ensure that it is equivalent in substance to that threshold, by inter alia taking into account the livestock units and/or the amount of aid or support granted.

3. In order to establish the percentages referred to in paragraphs 1 and 2, the number of animals declared under an animal aid scheme or animal-related support measure or type of operation and found with non-compliances shall be divided by the number of animals determined for that animal aid scheme or support measure or type of operation under such support measure in respect of the aid application or payment claim or type of operation under such support measure for the claim year concerned.

Changes to legislation: There are outstanding changes not yet made to Commission Delegated Regulation (EU) No 640/2014. Any changes that have already been made to the legislation appear in the content and are referenced with annotations. (See end of Document for details) [View outstanding changes](#)

For the purpose of this paragraph, where a Member State makes use of the possibility of having a claimless system in accordance with Article 21(4) of Implementing Regulation (EU) No 809/2014 potentially eligible animals found not to be correctly identified or registered in the system for identification and registration for animals shall count as animals found with non-compliances, irrespectively of their status as regards the fulfilment of the eligibility requirements as laid down in Article 53(4) of Delegated Regulation (EU) No 639/2014.

4. Where the calculation of the total amount of aid or support to which the beneficiary is entitled under an aid scheme or support measure or type of operation under such support measure for the claim year concerned is based on the number of days the animals fulfilling the eligibility conditions are present on the holding, the calculation of the number of animals found with non-compliances as referred to in paragraphs 1 and 2 shall also be based on the number of days those animals are present on the holding.

For potentially eligible animals as referred to in the second subparagraph of paragraph 3, the calculation of the number of animals found with non-compliances shall be based on the number of days on which the animals may qualify for the aid or support.]

Textual Amendments

- F2** Substituted by [Commission Delegated Regulation \(EU\) 2016/1393 of 4 May 2016 amending Delegated Regulation \(EU\) No 640/2014 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.](#)

Article 32

Exceptions from the application of administrative penalties in cases of natural circumstances

The administrative penalties provided for in Article 31 shall not apply in cases where the beneficiary is unable to comply with the eligibility criteria, commitments or other obligations as a result of natural circumstances affecting the herd or flock, provided that he has informed the competent authority in writing within ten working days of finding any reduction in the number of animals.

Without prejudice to the actual circumstances to be taken into account in individual cases, the competent authorities may recognise natural circumstances affecting the herd or flock consisting of

- (a) the death of an animal as a consequence of a disease; or
- (b) the death of an animal following an accident for which the beneficiary cannot be held responsible.

Changes to legislation: There are outstanding changes not yet made to Commission Delegated Regulation (EU) No 640/2014. Any changes that have already been made to the legislation appear in the content and are referenced with annotations. (See end of Document for details) View outstanding changes

Article 33

Additional penalties and measures

1. Member States may provide additional national penalties to be applied to intermediates, involved in the procedure of obtaining aid or support, in order to ensure the compliance with control requirements including the respect of notification obligations.

2. As regards the evidence provided by services, bodies or organisations other than the competent authorities in accordance with the rules laid down by the Commission on the basis of Article 78(c) of Regulation (EU) No 1306/2013, if it is found that incorrect evidence has been provided as a result of negligence or intentionally, the Member State concerned shall apply appropriate penalties in accordance with national legislation. Where such non-compliances are found a second time, the service, body or organisation involved shall be excluded for a period of at least one year from the right to provide evidence valid for support purposes.

[F² Article 34

Amendments and adjustments of entries in the computerised database for animals

In respect of declared animals, Article 15 shall apply to errors and omissions in relation to entries in the computerised database for animals made from the moment the aid application or payment claim is submitted.]

Textual Amendments

- F2** Substituted by Commission Delegated Regulation (EU) 2016/1393 of 4 May 2016 amending Delegated Regulation (EU) No 640/2014 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.

Changes to legislation:

There are outstanding changes not yet made to Commission Delegated Regulation (EU) No 640/2014. Any changes that have already been made to the legislation appear in the content and are referenced with annotations.

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Changes and effects yet to be applied to :

- Regulation coming into force by [2020 c. 2 s. 1](#) (Regulation in so far as it relates to the CAP direct payment schemes for the claim year 2020 brought into domestic law on exit day by virtue of Direct Payments to Farmers (Legislative Continuity) Act 2020 (c. 2), ss. 1, 9(3))

Changes and effects yet to be applied to the whole legislation item and associated provisions

- Title 2 Ch. 4 words omitted by [S.I. 2020/1387 reg. 7\(7\)\(a\)](#)
- Title 2 Ch. 4 s.0003 omitted by [S.R. 2021/42 reg. 6\(6\)\(b\)](#)
- Title 2 Ch. 4 s.0002 words omitted by [S.R. 2021/42 reg. 6\(6\)\(a\)](#)
- Title 4 Ch. 1 omitted by [S.I. 2021/400 reg. 3\(9\)](#)
- Title 4 Ch. 2 revoked by [S.I. 2023/816 Sch. Pt. 1 para. 1 Table 1](#)
- Title 5 omitted by [S.I. 2021/400 reg. 3\(11\)](#)
- s. 3 omitted by [S.I. 2020/1387 reg. 7\(7\)\(b\)](#)
- Signature words omitted by [S.I. 2020/90 reg. 15\(25\)](#)
- Art. 1(g)(m) omitted by virtue of [S.I. 2019/765, reg. 6\(1A\)](#) (as inserted) by [S.I. 2020/1445 reg. 9\(3\)](#)
- Art. 1(j) omitted by [S.I. 2021/400 reg. 3\(2\)](#)
- Art. 2.2 words substituted by [S.I. 2020/90 reg. 15\(2\)\(b\)](#)
- Art. 2.1(1) substituted by [S.I. 2020/90 reg. 15\(2\)\(a\)\(i\)](#)
- art. 2(1)(22) words omitted by [S.R. 2021/42 reg. 6\(2\)](#)
- Art. 2.1(1) words omitted by virtue of [S.I. 2019/765, reg. 6\(2\)\(a\)\(ai\)](#) (as inserted) by [S.I. 2020/1445 reg. 9\(4\)\(b\)](#)
- Art. 2.1(1) words revoked by [S.I. 2023/816 Sch. Pt. 1 para. 1 Table 2](#)
- Art. 2.1(2)(b) revoked by [S.I. 2023/816 Sch. Pt. 1 para. 1 Table 2](#)
- Art. 2.01(2)(b)(1) words omitted by [S.I. 2019/765 reg. 6\(2\)\(a\)\(i\)\(bb\)](#)
- Art. 2.1(2)(b) words omitted by [S.I. 2020/90 reg. 15\(2\)\(a\)\(ii\)\(bb\)](#)
- Art. 2.01(2)(b)(1) words substituted by [S.I. 2019/765 reg. 6\(2\)\(a\)\(i\)\(aa\)](#)
- Art. 2.1(2)(b) words substituted by [S.I. 2020/90 reg. 15\(2\)\(a\)\(ii\)\(aa\)](#)
- Art. 2.01(4) words substituted by [S.I. 2019/765 reg. 6\(2\)\(a\)\(ii\)](#)
- Art. 2.01(6) words omitted by [S.I. 2019/765 reg. 6\(2\)\(a\)\(iii\)](#)
- Art. 2(7)-(13) omitted for specified purposes by [S.I. 2020/1513 reg. 8\(2\)\(b\)](#)
- Art. 2.1(13)(15) omitted by virtue of [S.I. 2019/765, reg. 6\(2\)\(a\)\(iiia\)](#) (as inserted) by [S.I. 2020/1445 reg. 9\(4\)\(c\)](#)
- Art. 2(15)-(19) omitted for specified purposes by [S.I. 2020/1513 reg. 8\(2\)\(b\)](#)
- Art. 2.1(16) words omitted by virtue of [S.I. 2019/765, reg. 6\(2\)\(a\)\(iiib\)](#) (as inserted) by [S.I. 2020/1445 reg. 9\(4\)\(c\)](#)
- Art. 2.1(17) words omitted by virtue of [S.I. 2019/765, reg. 6\(2\)\(a\)\(iiic\)](#) (as inserted) by [S.I. 2020/1445 reg. 9\(4\)\(c\)](#)
- Art. 2.1(18)(a) omitted by virtue of [S.I. 2019/765, reg. 6\(2\)\(a\)\(iiid\)](#) (as inserted) by [S.I. 2020/1445 reg. 9\(4\)\(c\)](#)
- Art. 2.1(20) omitted by virtue of [S.I. 2019/765, reg. 6\(2\)\(a\)\(iv\)](#) (as substituted) by [S.I. 2020/1445 reg. 9\(4\)\(d\)](#)
- Art. 2.01(20) words omitted by [S.I. 2019/765 reg. 6\(2\)\(a\)\(iv\)](#) (This amendment not applied to legislation.gov.uk. Reg. 6(2)(a)(iv) substituted immediately before IP completion day by [S.I. 2020/1445, reg. 8\(37\)](#))
- Art. 2.1(20) words omitted by [S.I. 2020/90 reg. 15\(2\)\(a\)\(iii\)](#)

- Art. 2.1(22) omitted by virtue of S.I. 2019/765, reg. 6(2)(a)(iva) (as inserted) by S.I. 2020/1445 reg. 9(4)(e)
- Art. 2.1(22) substituted for specified purposes by S.I. 2020/1556 reg. 3(2)
- Art. 2.1(22) words substituted by S.I. 2021/407 reg. 4(2)
- Art. 2.1(23)(a) and word omitted by virtue of S.I. 2019/765, reg. 6(2)(a)(ivb) (as inserted) by S.I. 2020/1445 reg. 9(4)(e)
- Art. 2.01(26) words substituted by S.I. 2019/765 reg. 6(2)(a)(v)
- Art. 2.1(26) words substituted by S.I. 2020/90 reg. 15(2)(a)(iv)
- Art. 5(2)(a) omitted by virtue of S.I. 2019/765, reg. 6(5)(b)(ia) (as inserted) by S.I. 2020/1445 reg. 9(6)(b)(i)
- art. 5(2)(c) omitted by S.R. 2021/42 reg. 6(3)(a)
- Art. 5(2)(c) omitted by S.I. 2020/1387 reg. 7(4)(a)
- Art. 5(2)(c) omitted by virtue of S.I. 2019/765, reg. 6(5)(b)(iii) (as substituted) by S.I. 2020/1445 reg. 9(6)(b)(ii)
- Art. 5(2)(c) omitted for specified purposes by S.I. 2020/1556 reg. 3(3)(a)
- Art. 5(2)(c) words substituted by S.I. 2019/765 reg. 6(5)(b)(iii)(aa) (This amendment not applied to legislation.gov.uk. Reg. 6(5)(b)(iii)(iv) substituted immediately before IP completion day by S.I. 2020/1445, reg. 9(b)(ii))
- Art. 5(2)(c) words substituted by S.I. 2019/765 reg. 6(5)(b)(iii)(bb) (This amendment not applied to legislation.gov.uk. Reg. 6(5)(b)(iii)(iv) substituted immediately before IP completion day by S.I. 2020/1445, reg. 9(b)(ii))
- Art. 5(2)(c) words substituted by S.I. 2020/90 reg. 15(4)(b)(iii)(aa)
- Art. 5(2)(c) words substituted by S.I. 2020/90 reg. 15(4)(b)(iii)(bb)
- Art. 5(2)(d) omitted by S.I. 2020/1387 reg. 7(4)(b)
- art. 5(2)(d) substituted by S.R. 2021/42 reg. 6(3)(b)
- Art. 5(2)(d) substituted by S.I. 2020/90 reg. 15(4)(b)(iv)
- art. 5(2)(d) words omitted by S.R. 2021/40 reg. 7(3)
- Art. 5(2)(d) words omitted by S.I. 2019/765 reg. 6(5)(b)(iv)(aa) (This amendment not applied to legislation.gov.uk. Reg. 6(5)(b)(iii)(iv) substituted immediately before IP completion day by S.I. 2020/1445, reg. 9(b)(ii))
- Art. 5(2)(d) words omitted by S.I. 2019/765 reg. 6(5)(b)(iv)(cc) (This amendment not applied to legislation.gov.uk. Reg. 6(5)(b)(iii)(iv) substituted immediately before IP completion day by S.I. 2020/1445, reg. 9(b)(ii))
- Art. 5(2)(d) words omitted by S.I. 2019/765 reg. 6(5)(b)(iv)(dd) (This amendment not applied to legislation.gov.uk. Reg. 6(5)(b)(iii)(iv) substituted immediately before IP completion day by S.I. 2020/1445, reg. 9(b)(ii))
- Art. 5(2)(d) words omitted by virtue of S.I. 2019/765, reg. 6(5)(b)(iv)(bb) (as substituted) by S.I. 2020/1445 reg. 9(6)(b)(ii)
- Art. 5(2)(d) words omitted for specified purposes by S.I. 2020/1556 reg. 3(3)(b)
- Art. 5(2)(d) words substituted by S.I. 2019/765 reg. 6(5)(b)(iv)(bb) (This amendment not applied to legislation.gov.uk. Reg. 6(5)(b)(iii)(iv) substituted immediately before IP completion day by S.I. 2020/1445, reg. 9(b)(ii))
- Art. 5(2)(d) words substituted by S.I. 2019/765, reg. 6(5)(b)(iv)(aa) (as substituted) by S.I. 2020/1445 reg. 9(6)(b)(ii)
- Art. 7(1)(f) words inserted by S.I. 2020/90 reg. 15(6)(a)(ii)(aa)
- Art. 7(1)(f) words substituted by S.I. 2020/90 reg. 15(6)(a)(ii)(bb)
- Art. 12(b) omitted by virtue of S.I. 2019/765, reg. 6(9A)(a)(ii) (as inserted) by S.I. 2020/1445 reg. 9(10)
- Art. 12(b) words substituted by S.I. 2021/400 reg. 16(3)
- Art. 17(1)(a)-(d) omitted by virtue of S.I. 2019/765, reg. 6(14)(a)(i) (as substituted) by S.I. 2020/1445 reg. 9(13)
- Art. 17(1)(a) words omitted by S.I. 2019/765 reg. 6(14) (This amendment not applied to legislation.gov.uk. Reg. 6(14) substituted immediately before IP completion day by S.I. 2020/1445, reg. 9(13))
- Art. 17(1)(a) words omitted by S.I. 2020/90 reg. 15(14)(a)
- Art. 17(1)(b) omitted for specified purposes by S.S.I. 2020/460 reg. 6(3)
- Art. 17(1)(b) omitted for specified purposes by S.I. 2020/1513 reg. 8(5)
- Art. 17(1)(d) omitted for specified purposes by S.I. 2020/1513 reg. 8(5)

- Art. 17(1)(e) words omitted by virtue of S.I. 2019/765, reg. 6(14)(a)(ii) (as substituted) by [S.I. 2020/1445 reg. 9\(13\)](#)
- art. 18a inserted by [S.R. 2021/42 reg. 6\(5\)](#)
- Art. 27(1)(22) words omitted by [S.I. 2020/1387 reg. 7\(2\)](#)
- Art. 30(4)(c) words substituted by S.I. 2019/765, reg. 6(19)(c) (as inserted) by [S.I. 2020/1445 reg. 9\(19\)\(d\)](#)
- Art. 35(2)(b) words substituted by [S.I. 2019/765 reg. 6\(22\)\(a\)](#)
- art. 39para. 4(3) omitted by (This amendment not applied to legislation.gov.uk. (The Direct Payments to Farmers(Cross-Compliance)(Amendment)Regulations(Northern Ireland)2022 (SR 2022 240) is held on legislation.gov.uk in pdf format only and it is not possible to revise the text.)
- Art. 43(c) omitted by [S.I. 2019/765 reg. 6\(28\)](#) (This amendment not applied to legislation.gov.uk. Reg. 6(27) substituted for reg. 6(27)-(29) immediately before IP completion day by S.I. 2020/1445, reg. 9(23))