

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

TITLE II

INTEGRATED ADMINISTRATION AND CONTROL SYSTEM

CHAPTER II

Aid applications and payment claims

Section 4

Specific provisions pertaining to payment entitlements

Article 23

Recovery of undue payment entitlements

1. Where, after payment entitlements have been allocated to beneficiaries in accordance with Regulation (EU) No 1307/2013, it is established that the number of payment entitlements allocated was too high, the number of allocated payment entitlements in excess shall revert to the national reserve or regional reserves referred to in Article 30 of Regulation (EU) No 1307/2013.

Where the error referred to in the first subparagraph was made by the competent authority or by another authority and if the error could not reasonably have been detected by the beneficiary, the value of the remaining payment entitlements allocated to that beneficiary shall be adjusted accordingly.

Where the beneficiary concerned by the allocation of a too high number of payment entitlements, meanwhile, has transferred payment entitlements to other beneficiaries, the transferees shall also be bound by the obligation provided for in the first subparagraph in proportion to the number of payment entitlements which have been transferred to them if the beneficiary to whom the payment entitlements had initially been allocated does not have a sufficient number of payment entitlements at his disposal to cover the number of undue payment entitlements.

2. Where, after payment entitlements have been allocated to beneficiaries in accordance with Regulation (EU) No 1307/2013, it is established that the payments received by a beneficiary for 2014 as referred to in the first subparagraph of Article 26(2) of that Regulation [^{F1}(as it had effect immediately before exit day)], or the value of the payment entitlements held by a beneficiary on the date of submission of his application for 2014 as referred to in the first subparagraph of Article 26(3) of that Regulation [^{F2}(as it had effect immediately before exit day)], or the unit value of the payment entitlements as referred to in Article 26(5) of that Regulation [^{F3}(as it had effect immediately before exit day)], or the increase of the unit value of payment entitlements as provided for in Article 30(10) of that Regulation [^{F4}], or the total value

*Status: Point in time view as at 14/06/2020. This version of this provision has been superseded.
 Changes to legislation: There are outstanding changes not yet made to Commission Implementing Regulation (EU) No 809/2014. 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)*

of aid received by a beneficiary for the calendar year preceding the implementation of the basic payment scheme as referred to in the first subparagraph of Article 40(3) of that Regulation], were too high, the value of those payment entitlements based on the incorrect reference for the beneficiary concerned shall be adjusted accordingly.

That adjustment shall also be carried out in respect of payment entitlements which have, meanwhile, been transferred to other beneficiaries.

The value of the reduction shall revert to the national reserve or regional reserves referred to in Article 30 of Regulation (EU) No 1307/2013.

3. Where, after payment entitlements have been allocated to beneficiaries in accordance with Regulation (EU) No 1307/2013, it is established that for the same beneficiary, both the situation referred to in paragraph 1 and that referred to in paragraph 2 occurred, the adjustment of the value of all payment entitlements as referred to in paragraph 2 shall be made before the undue payment entitlements revert to the national reserve or regional reserves in accordance with paragraph 1.

4. The adjustments of the number and/or value of payment entitlements provided for in this Article shall not lead to a systematic recalculation of the remaining payment entitlements.

5. ^[F5]Member States^[F5]The relevant authority] may decide not to recover undue payment entitlements where the total value of those payment entitlements as set out in the electronic register for identification and registration of payment entitlements at the time the verifications in view of making the adjustments provided for in this Article take place is EUR 50 or less for any of the years in which the basic payment scheme is implemented in accordance with Regulation (EU) No 1307/2013.

Undue amounts paid in respect of the claim years preceding the adjustments shall be recovered in accordance with Article 7 of this Regulation. When determining such undue amounts, account shall be taken of the impact of the adjustments provided for in this Article on the number and, where relevant, the value of the payment entitlements for all the years concerned.

Textual Amendments

- F1** Words in Art. 23(2) inserted (31.1.2020 in so far as it relates to the Common Agricultural Policy direct payment schemes) by [The Financing, Management and Monitoring of Direct Payments to Farmers \(Amendment\) Regulations 2020 \(S.I. 2020/90\)](#), regs. 1(2), **14(22)(a)(i)**
- F2** Words in Art. 23(2) inserted (31.1.2020 in so far as it relates to the Common Agricultural Policy direct payment schemes) by [The Financing, Management and Monitoring of Direct Payments to Farmers \(Amendment\) Regulations 2020 \(S.I. 2020/90\)](#), regs. 1(2), **14(22)(a)(ii)**
- F3** Words in Art. 23(2) inserted (31.1.2020 in so far as it relates to the Common Agricultural Policy direct payment schemes) by [The Financing, Management and Monitoring of Direct Payments to Farmers \(Amendment\) Regulations 2020 \(S.I. 2020/90\)](#), regs. 1(2), **14(22)(a)(iii)**
- F4** Words in Art. 23(2) omitted (31.1.2020 in so far as it relates to the Common Agricultural Policy direct payment schemes) by virtue of [The Financing, Management and Monitoring of Direct Payments to Farmers \(Amendment\) Regulations 2020 \(S.I. 2020/90\)](#), regs. 1(2), **14(22)(a)(iv)**
- F5** Words in Art. 23(5) substituted (31.1.2020 in so far as it relates to the Common Agricultural Policy direct payment schemes) by [The Financing, Management and Monitoring of Direct Payments to Farmers \(Amendment\) Regulations 2020 \(S.I. 2020/90\)](#), regs. 1(2), **14(22)(b)**

Status:

Point in time view as at 14/06/2020. This version of this provision has been superseded.

Changes to legislation:

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