

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 IV

**NON-AREA-RELATED AND NON-ANIMAL-
RELATED RURAL DEVELOPMENT MEASURES**

CHAPTER II

Checks

Section 2

Provisions for checks

Article 48

Administrative checks

1. Administrative checks shall be carried out on all applications for support, payment claims or other declarations required to be submitted by a beneficiary or a third party, and shall cover all elements that can be checked and are appropriate to be checked by means of administrative checks. The procedures shall require recording of the control work undertaken, the results of the verification and the measures taken in the event of discrepancies.
2. Administrative checks on applications for support shall ensure the compliance of the operation with applicable obligations established by [^{F1}the law applying in the constituent nation] or by the rural development programme, including those of public procurement, State aid and other obligatory standards and requirements. The checks shall in particular include verification of:
 - (a) the eligibility of the beneficiary;
 - (b) the eligibility criteria, commitments and other obligations of the operation for which support is requested;
 - (c) [^{F2}compliance with the selection criteria, where those criteria apply;]
 - (d) the eligibility of the costs of the operation, including compliance with the category of costs or calculation method to be used when the operation or part of it falls under Article 67(1)(b), (c) and (d) of Regulation (EU) No 1303/2013;
 - (e) [^{F2}for costs referred to in Article 67(1)(a) of Regulation (EU) No 1303/2013, excluding contributions in kind and depreciation, a verification of the reasonableness of the costs submitted. The costs shall be evaluated using a suitable evaluation system, such as reference costs, a comparison of different offers or an evaluation committee. For operations with a support rate up to 30 % or for operations supported under Article 35

Status: Point in time view as at 01/01/2021.

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 Regulation (EU) No 1305/2013, the verification of the reasonableness of the costs may be carried out at the stage of the administrative checks on payment claims. For operations with eligible costs up to EUR 5 000, the reasonableness of the costs may be established by a draft budget agreed *ex ante* by the managing authority.]

3. Administrative checks on payment claims shall include in particular, and where appropriate for the claim in question, verification of:

- (a) [^{F2}the completed operation compared with the operation for which the application for support was granted;
- (b) the costs incurred and the payments made, except where a form or method as referred to in Article 67(1)(b), (c) or (d) of Regulation (EU) No 1303/2013 is applied.]

4. Administrative checks shall include procedures to avoid irregular double financing with other [^{F3}schemes in the constituent nations] and with the previous programming period. Where financing from other sources exists, those checks shall ensure that the total support received does not breach the maximum permissible amounts or support rates.

[^{F4}5. Administrative checks on investment operations shall include at least one visit to the operation supported or the investment site to verify the realisation of the investment.

However, the competent authority may decide not to carry out such visits for duly justified reasons, such as the following:

- (a) the operation is included in the sample for an on-the-spot check to be carried out in accordance with Article 49;
- (b) the competent authority considers that the operation in question is a small investment;
- (c) the competent authority considers that the risk that the conditions for receiving support are not met is low, or that the risk that the investment has not been realised is low.

The decision referred to in the second subparagraph and its justification shall be recorded.]

[^{F5}6. As regards the financial instruments referred to in [^{F6}Article 38(1)] and (c) of Regulation (EU) No 1303/2013, paragraphs 1 to 5 of this Article shall neither apply to the contribution to the financial instrument nor to the support to the final recipient. However, Articles 58 and 59 of Regulation (EU) No 1306/2013 and Article 9 of Commission Delegated Regulation (EU) No 480/2014⁽¹⁾ shall apply.]

Textual Amendments

- F1** Words in Art. 48(2) substituted (31.12.2020 in so far as it relates to common organisation of the markets and rural development measures) by [The Common Agricultural Policy \(Financing, Management and Monitoring Supplementary Provisions\) \(Miscellaneous Amendments\) \(EU Exit\) Regulations 2019 \(S.I. 2019/765\)](#), regs. 1, **5(42)(a)**; 2020 c. 1, Sch. 5 para. 1(1)
- F2** Substituted by [Commission Implementing Regulation \(EU\) 2017/1242 of 10 July 2017 amending Implementing Regulation \(EU\) No 809/2014 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](#).
- F3** Words in Art. 48(4) substituted (31.12.2020 in so far as it relates to common organisation of the markets and rural development measures) by [The Common Agricultural Policy \(Financing, Management and Monitoring Supplementary Provisions\) \(Miscellaneous Amendments\) \(EU Exit\) Regulations 2019 \(S.I. 2019/765\)](#), regs. 1, **5(42)(b)**; 2020 c. 1, Sch. 5 para. 1(1)

Status: Point in time view as at 01/01/2021.

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)

- F4** Art. 48(5) omitted (S.) (1.1.2021) by virtue of [The Common Agricultural Policy \(Simplifications and Improvements\) \(Miscellaneous Amendments\) \(Scotland\) Regulations 2020 \(S.S.I. 2020/349\)](#), regs. 1, 7(12)
- F5** Substituted by [Commission Implementing Regulation \(EU\) 2019/936 of 6 June 2019 amending Implementing Regulations \(EU\) No 808/2014, \(EU\) No 809/2014 and \(EU\) No 908/2014 as regards financial instruments set up under the programmes for rural development](#).
- F6** Words in Art. 48(6) substituted (31.12.2020 in so far as it relates to common organisation of the markets and rural development measures) by [The Common Agricultural Policy \(Financing, Management and Monitoring Supplementary Provisions\) \(Miscellaneous Amendments\) \(EU Exit\) Regulations 2019 \(S.I. 2019/765\)](#), regs. 1, 5(42)(c) (as inserted by S.I. 2019/1405, regs. 1(2), 3(4)(b)); 2020 c. 1, Sch. 5 para. 1(1)

Article 49

On-the-spot-checks

1. [F7The relevant authority] shall organise on-the-spot checks on approved operations using an appropriate sampling basis. Those checks shall, to the extent possible, be carried out before the final payment is made for an operation.
2. The inspectors undertaking the on-the-spot check shall not have been involved in administrative checks of the same operation.

Textual Amendments

- F7** Words in Art. 49(1) substituted (31.12.2020 in so far as it relates to common organisation of the markets and rural development measures) by [The Common Agricultural Policy \(Financing, Management and Monitoring Supplementary Provisions\) \(Miscellaneous Amendments\) \(EU Exit\) Regulations 2019 \(S.I. 2019/765\)](#), regs. 1, 5(43); 2020 c. 1, Sch. 5 para. 1(1)

Article 50 **E+W+N.I.**

Control rate and sampling of on-the-spot-checks

1. [F2The expenditure covered by on-the-spot checks shall represent at least 5 % of the expenditure referred to in Article 46 and co-financed by [F8rural development support] which is claimed to the paying agency each calendar year and which does not concern operations for which only advance payments have been claimed.]

[F9Where an operation subject to on-the-spot check has received advance or interim payments, those payments shall be counted towards the expenditure covered by on-the-spot checks as referred to in the first subparagraph.]

[F10As regards financial instruments, only the payments to the final recipients subject to on-the-spot checks shall be counted towards the expenditure covered by on-the-spot checks as referred to in the first subparagraph.]

2. [F2Only checks carried out until the date foreseen for submission of the control data and control statistics according to Article 9 shall be counted towards the achievement of the minimum level referred to in paragraph 1.]

Status: Point in time view as at 01/01/2021.

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)

Payment claims found not to be eligible after administrative checks shall not be counted towards the achievement of the minimum level referred to in paragraph 1.

3. Only checks meeting all the requirements of Articles 49 and 51 may be counted towards achievement of the minimum level referred to in paragraph 1.

4. The sample of approved operations to be checked in accordance with paragraph 1 shall take into account in particular:

- (a) the need to check an appropriate mix of types and sizes of operations;
- (b) any risk factors identified following ^{F11}... checks;
- (c) the type of operation's contribution to the risk of error in implementation of the rural development programme;
- (d) the need to maintain a balance between the measures and types of operations;
- (e) the need to select randomly between 30 % and 40 % of expenditure.

5. Where on-the-spot checks reveal any significant non-compliance in the context of a support measure or type of operation, the competent authority shall increase the control rate to an appropriate level in the following calendar year for the measure or type of operation concerned.

6. By way of derogation from paragraph 1, [^{F12}the relevant authority] may decide to reduce the minimum level of on-the-spot checks carried out each calendar year as referred to in paragraph 1 to 3 % of the amount co-financed by [^{F13}the rural development support].

[^{F14}The relevant authority] may apply the first subparagraph only if the general conditions for reducing the minimum level of on-the-spot checks laid down ^{F15}... in accordance with Article 62(2)(b) of Regulation (EU) No 1306/2013 are fulfilled.

Where any of the conditions referred to in the second subparagraph are no longer met, [^{F16}the relevant authority] shall immediately revoke their decision to reduce the minimum level of on-the-spot checks. They shall apply the minimum level of on-the-spot checks referred to in paragraph 1 as of the following calendar year.

Extent Information

- E1** This version of this provision extends to England and Wales and Northern Ireland only; a separate version has been created for Scotland only

Textual Amendments

- F2** Substituted by [Commission Implementing Regulation \(EU\) 2017/1242 of 10 July 2017 amending Implementing Regulation \(EU\) No 809/2014 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.](#)
- F8** Words in Art. 50(1) substituted (31.12.2020 in so far as it relates to common organisation of the markets and rural development measures) by [The Common Agricultural Policy \(Financing, Management and Monitoring Supplementary Provisions\) \(Miscellaneous Amendments\) \(EU Exit\) Regulations 2019 \(S.I. 2019/765\), regs. 1, 5\(44\)\(a\); 2020 c. 1, Sch. 5 para. 1\(1\)](#)
- F9** Substituted by [Commission Implementing Regulation \(EU\) 2016/1394 of 16 August 2016 amending Implementing Regulation \(EU\) No 809/2014 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.](#)

Status: Point in time view as at 01/01/2021.

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)

- F10** Inserted by Commission Implementing Regulation (EU) 2017/1242 of 10 July 2017 amending Implementing Regulation (EU) No 809/2014 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.
- F11** Words in Art. 50(4)(b) omitted (31.12.2020 in so far as it relates to common organisation of the markets and rural development measures) by virtue of The Common Agricultural Policy (Financing, Management and Monitoring Supplementary Provisions) (Miscellaneous Amendments) (EU Exit) Regulations 2019 (S.I. 2019/765), regs. 1, **5(44)(b)**; 2020 c. 1, Sch. 5 para. 1(1)
- F12** Words in Art. 50(6) substituted (31.12.2020 in so far as it relates to common organisation of the markets and rural development measures) by The Common Agricultural Policy (Financing, Management and Monitoring Supplementary Provisions) (Miscellaneous Amendments) (EU Exit) Regulations 2019 (S.I. 2019/765), regs. 1, **5(44)(c)(i)(aa)**; 2020 c. 1, Sch. 5 para. 1(1)
- F13** Words in Art. 50(6) substituted (31.12.2020 in so far as it relates to common organisation of the markets and rural development measures) by The Common Agricultural Policy (Financing, Management and Monitoring Supplementary Provisions) (Miscellaneous Amendments) (EU Exit) Regulations 2019 (S.I. 2019/765), regs. 1, **5(44)(c)(i)(bb)**; 2020 c. 1, Sch. 5 para. 1(1)
- F14** Words in Art. 50(6) substituted (31.12.2020 in so far as it relates to common organisation of the markets and rural development measures) by The Common Agricultural Policy (Financing, Management and Monitoring Supplementary Provisions) (Miscellaneous Amendments) (EU Exit) Regulations 2019 (S.I. 2019/765), regs. 1, **5(44)(c)(ii)(aa)**; 2020 c. 1, Sch. 5 para. 1(1)
- F15** Words in Art. 50(6) omitted (31.12.2020 in so far as it relates to common organisation of the markets and rural development measures) by virtue of The Common Agricultural Policy (Financing, Management and Monitoring Supplementary Provisions) (Miscellaneous Amendments) (EU Exit) Regulations 2019 (S.I. 2019/765), regs. 1, **5(44)(c)(ii)(bb)**; 2020 c. 1, Sch. 5 para. 1(1)
- F16** Words in Art. 50(6) substituted (31.12.2020 in so far as it relates to common organisation of the markets and rural development measures) by The Common Agricultural Policy (Financing, Management and Monitoring Supplementary Provisions) (Miscellaneous Amendments) (EU Exit) Regulations 2019 (S.I. 2019/765), regs. 1, **5(44)(c)(iii)**; 2020 c. 1, Sch. 5 para. 1(1)

Article 50 **S**

Control rate and sampling of on-the-spot-checks

1. ^[F21]The expenditure covered by on-the-spot checks shall represent at least ^[F22]3% of the expenditure referred to in Article 46 and co-financed by ^[F23]rural development support] which is claimed to the paying agency each calendar year and which does not concern operations for which only advance payments have been claimed.]

^[F24]Where an operation subject to on-the-spot check has received advance or interim payments, those payments shall be counted towards the expenditure covered by on-the-spot checks as referred to in the first subparagraph.]

^[F25]As regards financial instruments, only the payments to the final recipients subject to on-the-spot checks shall be counted towards the expenditure covered by on-the-spot checks as referred to in the first subparagraph.]

2. ^[F21]Only checks carried out until the date foreseen for submission of the control data and control statistics according to Article 9 shall be counted towards the achievement of the minimum level referred to in paragraph 1.]

Payment claims found not to be eligible after administrative checks shall not be counted towards the achievement of the minimum level referred to in paragraph 1.

Status: Point in time view as at 01/01/2021.

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)

3. Only checks meeting all the requirements of Articles 49 and 51 may be counted towards achievement of the minimum level referred to in paragraph 1.

4. The sample of approved operations to be checked in accordance with paragraph 1 shall take into account in particular:

- (a) the need to check an appropriate mix of types and sizes of operations;
- (b) any risk factors identified following ^{F26}... checks;
- (c) the type of operation's contribution to the risk of error in implementation of the rural development programme;
- (d) the need to maintain a balance between the measures and types of operations;
- (e) the need to select randomly between 30 % and 40 % of expenditure.

^{F27}5.

^{F28}6.

Extent Information

- E2** This version of this provision extends to Scotland only; a separate version has been created for England and Wales and Northern Ireland only

Textual Amendments

- F21** Substituted by [Commission Implementing Regulation \(EU\) 2017/1242 of 10 July 2017 amending Implementing Regulation \(EU\) No 809/2014 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.](#)
- F22** Figure in Art. 50(1) substituted (S.) (1.1.2021) by [The Common Agricultural Policy \(Simplifications and Improvements\) \(Miscellaneous Amendments\) \(Scotland\) Regulations 2020 \(S.S.I. 2020/349\)](#), regs. 1, **7(13)(a)**
- F23** Words in Art. 50(1) substituted (31.12.2020 in so far as it relates to common organisation of the markets and rural development measures) by [The Common Agricultural Policy \(Financing, Management and Monitoring Supplementary Provisions\) \(Miscellaneous Amendments\) \(EU Exit\) Regulations 2019 \(S.I. 2019/765\)](#), regs. 1, **5(44)(a)**; 2020 c. 1, Sch. 5 para. 1(1)
- F24** Substituted by [Commission Implementing Regulation \(EU\) 2016/1394 of 16 August 2016 amending Implementing Regulation \(EU\) No 809/2014 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.](#)
- F25** Inserted by [Commission Implementing Regulation \(EU\) 2017/1242 of 10 July 2017 amending Implementing Regulation \(EU\) No 809/2014 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.](#)
- F26** Words in Art. 50(4)(b) omitted (31.12.2020 in so far as it relates to common organisation of the markets and rural development measures) by virtue of [The Common Agricultural Policy \(Financing, Management and Monitoring Supplementary Provisions\) \(Miscellaneous Amendments\) \(EU Exit\) Regulations 2019 \(S.I. 2019/765\)](#), regs. 1, **5(44)(b)**; 2020 c. 1, Sch. 5 para. 1(1)
- F27** Art. 50(5) omitted (S.) (1.1.2021) by virtue of [The Common Agricultural Policy \(Simplifications and Improvements\) \(Miscellaneous Amendments\) \(Scotland\) Regulations 2020 \(S.S.I. 2020/349\)](#), regs. 1, **7(13)(b)**

Status: Point in time view as at 01/01/2021.

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)

F28 Art. 50(6) omitted (S.) (1.1.2021) by virtue of The Common Agricultural Policy (Simplifications and Improvements) (Miscellaneous Amendments) (Scotland) Regulations 2020 (S.S.I. 2020/349), regs. 1, 7(13)(c)

Article 51

Content of the on-the-spot-checks

[^{F21} On-the-spot checks shall verify that the operation has been implemented in accordance with the applicable rules and shall cover all the eligibility criteria, commitments and other obligations relating to the conditions for the granting of support, which can be checked at the time of the visit and have not been the subject of administrative checks. They shall ensure that the operation is eligible for [^{F17}rural development] support.]

2. On-the-spot checks shall verify the accuracy of the data declared by the beneficiary against underlying documents.

This includes a verification that the payment claims submitted by the beneficiary are supported by accounting or other documents, including, where necessary, a check on the accuracy of the data in the payment claim on the basis of data or commercial documents held by third parties.

3. On-the-spot checks shall verify that the use or intended use of the operation is consistent with the use described in the application for support and for which the support was granted.

4. Except in exceptional circumstances, duly recorded and explained by the competent authorities, on-the-spot checks shall include a visit to the place where the operation is implemented or, if the operation is intangible, to the operation promoter.

[^{F55} As regards the financial instruments referred to in [^{F18}Article 38(1)] and (c) of Regulation (EU) No 1303/2013, paragraphs 1 to 4 of this Article shall neither apply to the contribution to the financial instrument nor to the support to the final recipient. However, Articles 58 and 59 of Regulation (EU) No 1306/2013 and Article 9 of Delegated Regulation (EU) No 480/2014 shall apply.]

Textual Amendments

- F2** Substituted by Commission Implementing Regulation (EU) 2017/1242 of 10 July 2017 amending Implementing Regulation (EU) No 809/2014 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.
- F5** Substituted by Commission Implementing Regulation (EU) 2019/936 of 6 June 2019 amending Implementing Regulations (EU) No 808/2014, (EU) No 809/2014 and (EU) No 908/2014 as regards financial instruments set up under the programmes for rural development.
- F17** Words in Art. 51(1) substituted (31.12.2020 in so far as it relates to common organisation of the markets and rural development measures) by The Common Agricultural Policy (Financing, Management and Monitoring Supplementary Provisions) (Miscellaneous Amendments) (EU Exit) Regulations 2019 (S.I. 2019/765), regs. 1, 5(45)(a) (as substituted by S.I. 2019/1405, regs. 1(2), 3(4)(c)); 2020 c. 1, Sch. 5 para. 1(1)
- F18** Words in Art. 51(5) substituted (31.12.2020 in so far as it relates to common organisation of the markets and rural development measures) by The Common Agricultural Policy (Financing, Management and Monitoring Supplementary Provisions) (Miscellaneous Amendments) (EU Exit)

Status: Point in time view as at 01/01/2021.

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)

Regulations 2019 (S.I. 2019/765), regs. 1, 5(45)(b) (as substituted by S.I. 2019/1405, regs. 1(2), 3(4)(c)); 2020 c. 1, Sch. 5 para. 1(1)

Article 52

Ex-post checks

1. Ex-post checks shall be carried out on investment operations to verify the respect of commitments pursuant to Article 71 of Regulation (EU) No 1303/2013 or detailed in the rural development programme.
2. The *ex-post* checks shall cover in each calendar year at least 1 % of [^{F19}rural development support] expenditure for investment operations that are still subject to commitment as referred to in paragraph 1 and for which the final payment has been made from the [^{F19}rural development support]. Only checks carried out until the end of the calendar year in question shall be taken into account.
3. The sample for operations to be checked in accordance with paragraph 1 shall be based on an analysis of the risks and financial impact of different operations, types of operations or measures. Between 20 % and 25 % of the sample shall be selected randomly.

Textual Amendments

- F19** Words in Art. 52(2) substituted (31.12.2020 in so far as it relates to common organisation of the markets and rural development measures) by [The Common Agricultural Policy \(Financing, Management and Monitoring Supplementary Provisions\) \(Miscellaneous Amendments\) \(EU Exit\) Regulations 2019 \(S.I. 2019/765\), regs. 1, 5\(46\)](#); 2020 c. 1, Sch. 5 para. 1(1)

Article 53

Control report

1. Every on-the-spot check under this Section shall be the subject of a control report which makes it possible to review the details of the checks carried out. The report shall indicate in particular:
 - (a) the measures and applications or payment claims checked;
 - (b) the persons present;
 - (c) whether notice was given to the beneficiary of the visit and, if so, the period of prior notice;
 - (d) the results of the checks and, where applicable, any particular observations;
 - (e) any further control measures to be carried out.
2. Paragraph 1 shall apply *mutatis mutandis* to *ex-post* checks under this Section.
3. The beneficiary shall be given the opportunity to sign the report during the check, to attest the beneficiary's presence at the check and to add observations. Where [^{F20}the relevant authority makes] use of a control report established by electronic means during the check, the competent authority shall provide for the possibility of an electronic signature by the beneficiary

Status: Point in time view as at 01/01/2021.

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)

or the control report shall be sent without delay to the beneficiary giving him the opportunity to sign the report and to add any observations. Where any non-compliance is found, the beneficiary shall receive a copy of the control report.

Textual Amendments

F20 Words in Art. 53(3) substituted (31.12.2020 in so far as it relates to common organisation of the markets and rural development measures) by [The Common Agricultural Policy \(Financing, Management and Monitoring Supplementary Provisions\) \(Miscellaneous Amendments\) \(EU Exit\) Regulations 2019 \(S.I. 2019/765\)](#), regs. 1, **5(47)**; 2020 c. 1, Sch. 5 para. 1(1)

Status: Point in time view as at 01/01/2021.

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)

- (1) [^{F5}Commission Delegated Regulation (EU) No 480/2014 of 3 March 2014 supplementing Regulation (EU) No 1303/2013 of the European Parliament and of the Council laying down common provisions on the European Regional Development Fund, the European Social Fund, the Cohesion Fund, the European Agricultural Fund for Rural Development and the European Maritime and Fisheries Fund and laying down general provisions on the European Regional Development Fund, the European Social Fund, the Cohesion Fund and the European Maritime and Fisheries Fund (OJ L 138, 13.5.2014, p. 5).]

Textual Amendments

- F5** Substituted by [Commission Implementing Regulation \(EU\) 2019/936 of 6 June 2019 amending Implementing Regulations \(EU\) No 808/2014, \(EU\) No 809/2014 and \(EU\) No 908/2014 as regards financial instruments set up under the programmes for rural development.](#)

Status:

Point in time view as at 01/01/2021.

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.