

Commission Delegated Regulation (EU) No 907/2014 of 11 March 2014 supplementing Regulation (EU) No 1306/2013 of the European Parliament and of the Council with regard to paying agencies and other bodies, financial management, clearance of accounts, securities and use of euro

CHAPTER I

PAYING AGENCIES AND OTHER BODIES

F1 Article 1

Conditions for the accreditation of paying agencies

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Textual Amendments

- F1** [Art. 1](#) 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), **12(2)**; and omitted (31.12.2020 insofar as 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, **3(2)**; 2020 c. 1, **Sch. 5 para. 1(1)**

F2 Article 2

Conditions for the accreditation of coordinating bodies

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Textual Amendments

- F2** [Art. 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), **12(2)**; and omitted (31.12.2020 insofar as 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, **3(2)**; 2020 c. 1, **Sch. 5 para. 1(1)**

Article 3

Obligations of the paying agency as regards public intervention

1. The paying agencies referred to in Article 7(1) of Regulation (EU) No 1306/2013 shall manage and ensure control of the operations linked to intervention measures relating to public

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storage for which they are responsible, under the terms laid down in Annex II to this Regulation and, where appropriate, in the sectoral agricultural legislation, in particular on the basis of the minimum checking rates fixed in that Annex.

The paying agencies may delegate their powers in this connection to intervention agencies which meet the conditions of approval laid down in point 1.C of Annex I to this Regulation or act through other paying agencies.

2. The paying agencies or intervention agencies may, without prejudice to their overall responsibility relating to public storage:

- (a) entrust the management of certain public storage measures to natural or legal persons storing bought-in agricultural products ('storers');
- (b) mandate natural or legal persons to carry out certain specific tasks laid down by the sectoral agricultural legislation.

If the paying agencies entrust the management to storers as referred to in point (a) of the first subparagraph, such management shall be carried out under storage contracts on the basis of the obligations and general principles set out in Annex III.

3. The obligations of paying agencies with regard to public storage shall be, in particular, as follows:

- (a) to keep stock accounts and financial accounts for each product covered by an intervention measure involving public storage, based on the operations they carry out from 1 October of one year to 30 September of the following year, this period being referred to as an 'accounting year';
- (b) to keep an up-to-date list of the storers with whom they have concluded public storage contracts. This list shall contain references allowing the exact identification of all storage points, their capacity, the number of warehouses, cold stores and silos, and drawings and diagrams thereof;
- (c) [^{F3}to keep] standard contracts used for public storage, the rules laid down for the taking-over of products, their storage and removal from the storehouses of the storers, and the rules applicable to the liability of storers;
- (d) to keep centralised, computerised stock accounts of all stocks, covering all storage places, all products and all the quantities and qualities of the different products, specifying in each case the weight (net and gross, where applicable) or the volume;
- (e) to perform all operations relating to the storage, conservation, transport or transfer of intervention products in accordance with [^{F4}the law applying in the constituent nation], without prejudice to the responsibility of the purchasers, of the other paying agencies involved in an operation and of any other persons acting on instruction in this regard;
- (f) to conduct checks on places where intervention stocks are held, throughout the year, at irregular intervals and without prior warning. However, provided that the purpose of the control is not jeopardised, advance notice may be given, strictly limited to the minimum time period necessary. Such notice shall not exceed 24 hours, except in duly justified cases;
- (g) to conduct an annual stocktaking in accordance with Article 4.

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...

4. The paying agencies shall take all the necessary steps to ensure:

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- (a) that products covered by ^{F6}... intervention measures are properly conserved by checking the quality of stored products at least once a year;
- (b) the integrity of intervention stocks.

[^{F7}4A This Article does not apply in relation to public intervention schemes in England, otherwise than in connection with exceptional market conditions which are the subject of a declaration under section 20 of the Agriculture Act 2020.]

[^{F8}4B This Article ceases to apply in relation to public intervention schemes in Scotland, otherwise than in connection with public intervention measures which the appropriate authority takes under Article 219(1) of Regulation (EU) No 1308/2013, for a period of five years beginning on 1 July 2023]

- ^{F9}5.
- ^{F9}6.
- ^{F9}7.

Textual Amendments

- F3** Words in Art. 3(3)(c) substituted (31.12.2020 insofar as 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, **3(3)(a)(i)**; 2020 c. 1, Sch. 5 para. 1(1)
- F4** Words in Art. 3(3)(e) substituted (31.12.2020 insofar as 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, **3(3)(a)(ii)**; 2020 c. 1, Sch. 5 para. 1(1)
- F5** Words in Art. 3(3)(e) omitted (31.12.2020 insofar as 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, **3(3)(a)(iii)**; 2020 c. 1, Sch. 5 para. 1(1)
- F6** Word in Art. 3(4)(a) omitted (31.12.2020 insofar as 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, **3(3)(b)**; 2020 c. 1, Sch. 5 para. 1(1)
- F7** Art. 3(4A) inserted (28.2.2023 at 9.10 a.m.) by [The Market Measures Payment Schemes \(Amendments, Revocation and Transitional Provision\) \(England\) Regulations 2023 \(S.I. 2023/124\)](#), regs. 1(2)(b), **6(2)** (with reg. 10)
- F8** Art. 3(4B) inserted (1.7.2023) by [The Public Intervention and Private Storage Aid \(Amendment and Suspension\) \(Scotland\) Regulations 2023 \(S.S.I. 2023/150\)](#), regs. 1, **6(2)** (with reg. 10)
- F9** Art. 3(5)-(7) omitted (31.12.2020 insofar as 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, **3(3)(c)**; 2020 c. 1, Sch. 5 para. 1(1)

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Article 4

Inventory

1. During each accounting year, the paying agencies shall draw up an inventory for each product which has been the subject of ^{F10}... intervention.

They shall compare the results of the inventory with the accounting data. Any differences in quantities found, and the amounts resulting from differences in quality found during checks, shall be accounted for in accordance with the rules adopted pursuant to Article 46(6)(a) of Regulation (EU) No 1306/2013.

2. For the purposes of paragraph 1, missing quantities resulting from normal storage operations shall be equal to the difference between the theoretical stock shown by the accounts inventory, on the one hand, and the actual physical stock as established on the basis of the inventory provided for in paragraph 1 or the stock shown as remaining on the books after the physical stock of a store has been exhausted, on the other hand and shall be subject to the tolerance limits set out in Annex IV.

[^{F113} This Article does not apply in relation to public intervention schemes in England, otherwise than in connection with exceptional market conditions which are the subject of a declaration under section 20 of the Agriculture Act 2020.]

[^{F124} This Article ceases to apply in relation to public intervention schemes in Scotland, otherwise than in connection with public intervention measures which the appropriate authority takes under Article 219(1) of Regulation (EU) No 1308/2013, for a period of five years beginning on 1 July 2023.]

Textual Amendments

- F10** Word in Art. 4(1) omitted (31.12.2020 insofar as 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, **3(3)(d)**; 2020 c. 1, Sch. 5 para. 1(1)
- F11** Art. 4(3) inserted (28.2.2023 at 9.10 a.m.) by [The Market Measures Payment Schemes \(Amendments, Revocation and Transitional Provision\) \(England\) Regulations 2023 \(S.I. 2023/124\)](#), regs. 1(2)(b), **6(3)** (with reg. 10)
- F12** Art. 4(4) inserted (1.7.2023) by [The Public Intervention and Private Storage Aid \(Amendment and Suspension\) \(Scotland\) Regulations 2023 \(S.S.I. 2023/150\)](#), regs. 1, **6(3)** (with reg. 10)

CHAPTER II

FINANCIAL MANAGEMENT

^{F13}Article 5

Non-Compliance with the latest payment deadline as regards the European Agricultural Guarantee Fund

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Changes to legislation: There are currently no known outstanding effects for the Commission Delegated Regulation (EU) No 907/2014. (See end of Document for details)

Textual Amendments

F13 Art. 5 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), **12(3)**; and omitted (31.12.2020 insofar as relate 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, **3(4)**; 2020 c. 1, **Sch. 5 para. 1(1)**

^{F14}Article 5a

Non-Compliance with the latest payment deadline as regards the European Agricultural Fund for Rural Development

Textual Amendments

F14 Arts. 5-10 omitted (31.12.2020 insofar as relate 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, **3(4)**; 2020 c. 1, Sch. 5 para. 1(1)

^{F15}Article 6

Non-Compliance with earliest date of payment

Textual Amendments

F15 Arts. 6-10 omitted (31.1.2020 in so far as relate 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), **12(4)**; and omitted (31.12.2020 insofar as relate 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, **3(4)**; 2020 c. 1, **Sch. 5 para. 1(1)**

^{F15}Article 7

Compensation by paying agencies

Changes to legislation: There are currently no known outstanding effects for the Commission Delegated Regulation (EU) No 907/2014. (See end of Document for details)

Textual Amendments

F15 Arts. 6-10 omitted (31.1.2020 in so far as relate 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), **12(4)**; and omitted (31.12.2020 insofar as relate 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, **3(4)**; 2020 c. 1, **Sch. 5 para. 1(1)**

^{F15}Article 8

Late adoption of Union budget

Textual Amendments

F15 Arts. 6-10 omitted (31.1.2020 in so far as relate 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), **12(4)**; and omitted (31.12.2020 insofar as relate 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, **3(4)**; 2020 c. 1, **Sch. 5 para. 1(1)**

^{F15}Article 9

Deferral of monthly payments

Textual Amendments

F15 Arts. 6-10 omitted (31.1.2020 in so far as relate 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), **12(4)**; and omitted (31.12.2020 insofar as relate 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, **3(4)**; 2020 c. 1, **Sch. 5 para. 1(1)**

^{F15}Article 10

Suspension of payment in case of late submission

Changes to legislation: There are currently no known outstanding effects for the Commission Delegated Regulation (EU) No 907/2014. (See end of Document for details)

Textual Amendments

F15 Arts. 6-10 omitted (31.1.2020 in so far as relate 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), 12(4); and omitted (31.12.2020 insofar as relate 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, 3(4); 2020 c. 1, Sch. 5 para. 1(1)

^{F16} Article 11

Applicable exchange rate for drawing up declarations of expenditure

1. In accordance with Article 106(4) of Regulation (EU) No 1306/2013, as regards ^{F17}direct payment support][^{F18}CMO support], for drawing up their declarations of expenditure, ^{F19}the relevant authority may choose to express that expenditure in either euro or sterling and] shall apply the same exchange rate as that which they used to make payments to beneficiaries or receive revenue, in accordance with Chapter V and the sectoral agricultural legislation. ^{F20} ...

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^{F21}2.]

Textual Amendments

- F16** Art. 11 omitted (W. insofar as relates to direct payments) (31.12.2020) by virtue of The Direct Payments to Farmers and Rural Affairs (Miscellaneous Amendments etc.) (Wales) (EU Exit) Regulations 2020 (S.I. 2020/1556), regs. 1(2)(a), 5; and omitted (E. in so far as relates to direct payments) (1.1.2021) by virtue of The Direct Payments to Farmers (England) (Amendment) Regulations 2020 (S.I. 2020/1513), regs. 1(2), 9; and Art. 11 omitted (N.I. insofar as relates to the direct payment schemes) (23.2.2021) by virtue of The Direct Payments to Farmers (Amendment) Regulations (Northern Ireland) 2021 (S.R. 2021/40), regs. 1(1), 8
- F17** Words in Art. 11(1) substituted for “EAGF” (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), 12(5)(a)(i)
- F18** Words in Art. 11(1) substituted for “EAGF” (31.12.2020) by The Common Agricultural Policy (Financing, Management and Monitoring Supplementary Provisions) (Miscellaneous Amendments) (EU Exit) Regulations 2019 (S.I. 2019/765), regs. 1, 3(5)(a)(i) (as amended by S.I. 2020/1445, regs. 1(2)(b), 6(3)); 2020 c. 1, Sch. 5 para. 1(1)
- F19** Words in Art. 11(1) 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), 12(5)(a)(ii); and similar words in Art. 11(1) substituted (31.12.2020 insofar as 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, 3(5)(a)(ii); 2020 c. 1, Sch. 5 para. 1(1)
- F20** Words in Art. 11(1) 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), 12(5)(a)(iii); and omitted (31.12.2020 insofar as relates to common organisation of the markets and rural development measures) by virtue of The Common Agricultural Policy (Financing, Management and Monitoring

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Supplementary Provisions) (Miscellaneous Amendments) (EU Exit) Regulations 2019 (S.I. 2019/765), regs. 1, **3(5)(a)(iii)**; 2020 c. 1, **Sch. 5 para. 1(1)**

- F21** Art. 11(2) omitted (31.12.2020 insofar as 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, **3(5)(b)**; 2020 c. 1, Sch. 5 para. 1(1)

CHAPTER III

CLEARANCE OF ACCOUNTS AND OTHER CHECKS

^{F22} Article 12

Criteria and methodology for applying corrections in the framework of conformity clearance

Textual Amendments

- F22** Art. 12 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), **12(6)**; and omitted (31.12.2020 insofar as 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, **3(6)**; 2020 c. 1, **Sch. 5 para. 1(1)**

^{F23} Article 13

Obligation following recovery procedures

Textual Amendments

- F23** Art. 13 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), **12(6)**; and omitted (31.12.2020 insofar as 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, **3(6)** (as amended by S.I. 2020/1445, regs. 1(2)(b), **6(4)**); 2020 c. 1, **Sch. 5 para. 1(1)**

Changes to legislation: There are currently no known outstanding effects for the Commission Delegated Regulation (EU) No 907/2014. (See end of Document for details)

F24 Article 14

Scrutiny of transactions

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Textual Amendments

F24 Art. 14 omitted (31.12.2020 insofar as 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, **3(6)** (as amended by [S.I. 2020/1445](#), regs. 1(2)(b), 6(4)); 2020 c. 1, Sch. 5 para. 1(1)

CHAPTER IV

SECURITIES

SECTION 1

Scope and Use of terms

Article 15

Scope

This Chapter shall apply in all cases where the sectoral agricultural legislation provides for a security whether or not the particular term ‘security’ is used.

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Textual Amendments

F25 Words in Art. 15 omitted (31.12.2020 insofar as 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, **3(7)**; 2020 c. 1, Sch. 5 para. 1(1)

Article 16

Terms used in this Chapter

For the purposes of this Chapter:

- (a) ‘competent authority’ means either a party authorised to accept a security or a party authorised to decide in accordance with the relevant regulation if a security is to be released or forfeited;

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- (b) ‘block security’ means a security made available to the competent authority with the purpose of ensuring that more than one obligation is met;
- (c) ‘the relevant part of the sum secured’ means the part of the sum secured corresponding to the quantity for which a requirement has been breached.

SECTION 2

Requirement of a Security

Article 17

Responsible party

A security shall be given by or on behalf of the party responsible for paying the sum of money due if an obligation is not met.

Article 18

Waiver of a security requirement

1. The competent authority may waive the security requirement where the party responsible for meeting the obligation is either:

- (a) a public body responsible for executing the duties of a public authority; or
- (b) a private body executing duties referred to in point (a) under State supervision.

2. The competent authority may waive the security requirement where the value of the sum secured is less than EUR 500. In that case, the party concerned shall undertake in writing to pay a sum equal to the security waived if the corresponding obligation is not met.

In applying the first subparagraph, the value of the security shall be calculated as comprising all the relevant obligations linked with a same operation.

Article 19

Conditions applying to securities

1. The competent authority shall refuse to accept or shall require the replacement of any security which it considers inadequate or unsatisfactory or which does not provide cover for a sufficient period.

2. Where cash is deposited by transfer, it shall not be regarded as establishing a security until the competent authority is satisfied that it has the amount at its disposal.

3. A cheque for a sum whose payment is guaranteed by a financial institution recognised for that purpose by the ^{F26}... competent authority concerned shall be treated as a cash deposit. The competent authority need not to present such a cheque for payment until the period for which it is guaranteed is about to expire.

A cheque, other than as referred to in the first subparagraph, shall constitute a security only when the competent authority is satisfied that it has the amount at its disposal.

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4. Any charges by a financial institution shall be borne by the party giving the security.
5. No interest shall be paid to the party giving a security in the form of a cash deposit.

Textual Amendments

- F26** Words in Art. 19(3) omitted (31.12.2020 insofar as 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, **3(8)**; 2020 c. 1, Sch. 5 para. 1(1)

Article 20

Use of euro

1. Securities shall be constituted in euro [^{F27}or sterling].
2. ^{F28}..., the amount of the security in euro shall be converted into [^{F29}sterling] in accordance with the provisions of Chapter V. The undertaking corresponding to the security and any amount withheld in the event of irregularities or breaches shall remain fixed in euro [^{F30}or sterling].

Textual Amendments

- F27** Words in Art. 20(1) inserted (31.12.2020 insofar as 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, **3(9)(a)**; 2020 c. 1, Sch. 5 para. 1(1)
- F28** Words in Art. 20(2) omitted (31.12.2020 insofar as 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, **3(9)(b)(i)**; 2020 c. 1, Sch. 5 para. 1(1)
- F29** Word in Art. 20(2) substituted (31.12.2020 insofar as 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, **3(9)(b)(ii)** (as amended by S.I. 2020/1445, regs. 1(2)(b), 6(5)); 2020 c. 1, Sch. 5 para. 1(1)
- F30** Words in Art. 20(2) inserted (31.12.2020) by [The Common Agricultural Policy \(Financing, Management and Monitoring Supplementary Provisions\) \(Miscellaneous Amendments\) \(EU Exit\) Regulations 2019 \(S.I. 2019/765\)](#), regs. 1, **3(9)(b)(iii)**; 2020 c. 1, Sch. 5 para. 1(1)

Modifications etc. (not altering text)

- C1** Art. 20 excluded (16.11.2021) by [The Private Storage Aid for Pigmeat \(England\) Regulations 2021 \(S.I. 2021/1269\)](#), regs. 1(2), **6(3)**

Changes to legislation: There are currently no known outstanding effects for the Commission Delegated Regulation (EU) No 907/2014. (See end of Document for details)

Article 21

The guarantor

1. The guarantor shall have his officially registered residence or an establishment in the [F31 United Kingdom] and F32... be approved by the competent authority F33.... The guarantor shall be bound by a written guarantee.
2. The written guarantee shall state at least:
 - (a) the obligation or, in the case of a block security, the type(s) of obligation against whose fulfilment it guarantees the payment of a sum of money;
 - (b) the maximum liability to pay that the guarantor accepts;
 - (c) that the guarantor undertakes jointly and severally with the party responsible for meeting the obligation to pay, within 30 days upon demand by the competent authority, any sum, within the limit of the guarantee, due once a security is declared forfeit.
3. Where a written block security has already been given, the competent authority shall determine the procedure to be followed by which all or part of the block security shall be allocated to a particular obligation.

Textual Amendments

- F31** Words in Art. 21(1) substituted (31.12.2020 insofar as 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, **3(10)(a)(i)**; 2020 c. 1, Sch. 5 para. 1(1)
- F32** Words in Art. 21(1) omitted (31.12.2020 insofar as 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, **3(10)(a)(ii)**; 2020 c. 1, Sch. 5 para. 1(1)
- F33** Words in Art. 21(1) omitted (31.12.2020 insofar as 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, **3(10)(a)(iii)**; 2020 c. 1, Sch. 5 para. 1(1)

Article 22

Application of force majeure

Any person responsible for an obligation covered by a security claiming that the non-respect of the obligation is due to *force majeure* shall prove to the satisfaction of the competent authorities that *force majeure* applies. If the competent authority recognises a case of *force majeure*, the obligation is cancelled for the sole purpose of releasing the security.

SECTION 3

Release and forfeiture of securities other than those referred to in Section 4

Article 23

Forfeiting of securities

1. The obligation mentioned in Article 66(1) of Regulation (EU) No 1306/2013 is the requirement to perform or to refrain from performing an action, basic to the purposes of the Regulation imposing it.

2. If an obligation is not fulfilled and no time limit for fulfilment has been given, the security shall be forfeited when the competent authority establishes that it was not fulfilled.

3. If the fulfilment of an obligation is subject to a certain time limit, and the fulfilment took only place beyond that time limit, the security shall be forfeited.

In such case the security shall be forfeited for 10 % at once and further an additional percentage over the remaining balance shall be applied for:

- (a) 2 % per calendar day exceeding the time limit if the obligation concerns the importing of products into a third country;
- (b) 5 % per calendar day exceeding the time limit if the obligation concerns the leaving of products of the customs territory of the [F34United Kingdom].

4. If an obligation is fulfilled timely, and the presentation of the proof of fulfilment is subject to a fixed time limit, the security covering that obligation shall be forfeited for each calendar day exceeding that time limit according to the formula $0,2/\text{time limit in days}$ set and taking account of Article 25.

If the proof referred to in the first subparagraph consists of the submission of a used or expired import or export licence, or the submission of the proof of products having left the custom territory of the [F35United Kingdom], the security to be forfeited shall be 15 % if that proof is submitted after the fixed time limit referred to in the first subparagraph but at the latest on the 730th calendar day after the expiry date of the licence. After those 730 calendar days, the remaining security shall be forfeited in whole.

If the proof referred to in the first subparagraph consists of the submission of a used or expired export licence with advance fixing of the refunds, the security to be forfeited shall be:

- (a) 10 % if the licence is submitted between the 61th and 90th calendar days after the date of expiry of the licence;
- (b) 50 % if the licence is submitted between the 91st and 120th calendar day after the date of expiry of the licence;
- (c) 70 % if the licence is submitted between the 121st and 150th calendar day after the date of expiry of the licence;
- (d) 80 % if the licence is submitted between the 151st and 180th calendar day after the date of expiry of the licence;
- (e) 100 % if the licence is submitted after the 180th calendar day after the date of expiry of the licence.

Changes to legislation: There are currently no known outstanding effects for the Commission Delegated Regulation (EU) No 907/2014. (See end of Document for details)

5. The amount of security to be forfeited shall be rounded to the first lower amount in whole euro or [^{F36}sterling].

Textual Amendments

- F34** Words in Art. 23(3)(b) substituted (31.12.2020 insofar as 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, **3(11)(a)**; 2020 c. 1, Sch. 5 para. 1(1)
- F35** Words in Art. 23(4) substituted (31.12.2020 insofar as 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, **3(11)(b)**; 2020 c. 1, Sch. 5 para. 1(1)
- F36** Word in Art. 23(5) substituted (31.12.2020 insofar as 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, **3(11)(c)** (as amended by S.I. 2020/1445, regs. 1(2)(b), 6(5)); 2020 c. 1, Sch. 5 para. 1(1)

Article 24

Releasing of securities

1. Once the proof as laid down by the specific [^{F37}sectoral agricultural legislation] that an obligation has been fulfilled, or the security has been partially forfeited in accordance with Article 66(2) of Regulation (EU) No 1306/2013 and Article 23 of this Regulation, the security, or where applicable, the remainder of the security shall be released without delay.

2. A security shall on request be released in part where the relevant evidence has been furnished in relation to part of a quantity of product, provided that that part is not less than any minimum quantity specified in the regulation requiring the security, or, in the absence, as specified by the [^{F38}relevant authority].

3. Where no time period is laid down for producing the evidence needed to release a sum secured, such period shall be 365 calendar days from the time limit specified for respecting the obligation for which the security was lodged. Where no such time limit is specified, the period shall be 365 calendar days from the date by which all obligations have been fulfilled.

The period laid down in the first subparagraph shall not exceed 1 095 calendar days from the time the security was assigned to a particular obligation.

Textual Amendments

- F37** Words in Art. 24(1) substituted (31.12.2020 insofar as 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, **3(12)(a)**; 2020 c. 1, Sch. 5 para. 1(1)
- F38** Words in Art. 24(2) substituted (31.12.2020 insofar as 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, **3(12)(b)**; 2020 c. 1, Sch. 5 para. 1(1)

Changes to legislation: There are currently no known outstanding effects for the Commission Delegated Regulation (EU) No 907/2014. (See end of Document for details)

Article 25

Thresholds

1. The total sum forfeited shall not exceed 100 % of the relevant part of the sum secured.
2. The competent authority may waive the forfeiture of an amount less than EUR 100, provided that similar ^{F39}... provisions for comparable cases are laid down by law, regulation or administrative action.

Textual Amendments

F39 Word in Art. 25(2) omitted (31.12.2020 insofar as 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, **3(13)**; 2020 c. 1, Sch. 5 para. 1(1)

SECTION 4

Securities with respect to advance payments

Article 26

Scope

The provisions of this Section shall apply in all cases where specific [^{F40}sectoral agricultural legislation provides] that a sum may be advanced before the obligation established to obtain any aid or advantage has been met.

Textual Amendments

F40 Words in Art. 26 substituted (31.12.2020 insofar as 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, **3(14)**; 2020 c. 1, Sch. 5 para. 1(1)

Article 27

Release of securities

1. The security shall be released:
 - (a) either when final entitlement to the sum granted as an advance has been established;
 - (b) or when the sum granted, plus any addition provided for in the specific [^{F41}sectoral agricultural legislation], has been repaid.

Changes to legislation: There are currently no known outstanding effects for the Commission Delegated Regulation (EU) No 907/2014. (See end of Document for details)

2. Once the deadline for proving final entitlement to the sum granted has passed without production of evidence of entitlement, the competent authority shall immediately follow the procedure for forfeiting the security.

However, ^{F42} ... evidence may still be produced after that date against partial repayment of the security.

Textual Amendments

- F41** Words in Art. 27(1)(b) substituted (31.12.2020 insofar as 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, **3(15)(a)**; 2020 c. 1, Sch. 5 para. 1(1)
- F42** Words in Art. 27(2) omitted (31.12.2020 insofar as 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, **3(15)(b)**; 2020 c. 1, Sch. 5 para. 1(1)

CHAPTER V

USE OF EURO

Article 28

Export refunds and trade with third countries

1. For amounts relating to imports and for export taxes, fixed in euro ^{F43} ... relating to [^{F44}agricultural support] and applicable [^{F45}in sterling], the conversion rate shall be specifically equal to the rate applicable pursuant to Article 18(1) of Regulation (EEC) No 2913/92.

2. For export refunds fixed in euro and for prices and amounts expressed in euro in [^{F46}the law applying in the constituent nation] regarding trade with third countries, the operative event for the exchange rate shall be the acceptance of the customs declaration.

3. For the purpose of calculating the standard import value of fruit and vegetables referred to in Article 136(1) of Implementing Regulation (EU) No 543/2011⁽²⁾, in order to determine the entry price referred to in Article 137(1) of that Regulation, the operative event for the exchange rate for the representative prices used to calculate that standard value and the amount of the reduction referred to in Article 134(3) of that Regulation shall be the day to which the representative prices relate.

Textual Amendments

- F43** Words in Art. 28(1) omitted (31.12.2020 insofar as 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, **3(16)(a)(i)**; 2020 c. 1, Sch. 5 para. 1(1)
- F44** Words in Art. 28(1) substituted (31.12.2020 insofar as 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, **3(16)(a)(ii)**; 2020 c. 1, Sch. 5 para. 1(1)

Changes to legislation: There are currently no known outstanding effects for the Commission Delegated Regulation (EU) No 907/2014. (See end of Document for details)

- F45** Words in Art. 28(1) substituted (31.12.2020 insofar as 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, **3(16)(a)(iii)**; 2020 c. 1, Sch. 5 para. 1(1)
- F46** Words in Art. 28(2) substituted (31.12.2020 insofar as 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, **3(16)(b)**; 2020 c. 1, Sch. 5 para. 1(1)

Article 29

Production refunds and specific types of aid

1. For production refunds fixed in euro by [^{F47}sectoral agricultural legislation], the operative event for the exchange rate shall be the date on which it is declared that the products have reached the destination required, as the case may be, by that legislation. In cases where no such destination is required, the operative event shall be the acceptance of the application for payment of the refund by the paying agency.

2. For aid granted by quantity of marketed product or product to be used in a specific way, without prejudice to Articles 30 to 33, the operative event for the exchange rate shall be the first operation which guarantees, after the products are taken over by the operator concerned, the appropriate use of the products in question and entails grant of the aid.

3. For private storage aid the operative event for the exchange rate shall be the first day of the period in respect of which the aid relating to one and the same contract is granted.

[^{F48}3A Paragraph 3 does not apply in relation to England.]

[^{F49}3B Paragraph 3 ceases to apply in relation to Scotland.]

4. For aid other than that referred to in paragraphs 2 and 3 of this Article and in Articles 30 and 31, the operative event for the exchange rate shall be the deadline for the submission of applications.

[^{F50}4A In relation to England, paragraph 4 is to be read as if for “paragraphs 2 and 3” there were substituted “paragraph 2”.]

[^{F51}4B In relation to Scotland, paragraph 4 is to be read as if for “paragraphs 2 and 3” there were substituted “paragraph 2”.]

Textual Amendments

- F47** Words in Art. 29(1) substituted (31.12.2020 insofar as 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, **3(17)**; 2020 c. 1, Sch. 5 para. 1(1)
- F48** Art. 29(3A) inserted (28.2.2023 at 9.10 a.m.) by [The Market Measures Payment Schemes \(Amendments, Revocation and Transitional Provision\) \(England\) Regulations 2023 \(S.I. 2023/124\)](#), regs. 1(2)(b), **6(4)(a)** (with reg. 10)
- F49** Art. 29(3B) inserted (1.7.2023) by [The Public Intervention and Private Storage Aid \(Amendment and Suspension\) \(Scotland\) Regulations 2023 \(S.S.I. 2023/150\)](#), regs. 1, **6(4)(a)** (with reg. 10)

Changes to legislation: There are currently no known outstanding effects for the Commission Delegated Regulation (EU) No 907/2014. (See end of Document for details)

- F50** Art. 29(4A) inserted (28.2.2023 at 9.10 a.m.) by The Market Measures Payment Schemes (Amendments, Revocation and Transitional Provision) (England) Regulations 2023 (S.I. 2023/124), regs. 1(2)(b), **6(4)(b)** (with reg. 10)
- F51** Art. 29(4B) inserted (1.7.2023) by The Public Intervention and Private Storage Aid (Amendment and Suspension) (Scotland) Regulations 2023 (S.S.I. 2023/150), regs. 1, **6(4)(b)** (with reg. 10)

Article 30

Wine sector

1. The operative event for the exchange rate shall be the first day of the wine year in which the support is granted for the following:
 - (a) restructuring and conversion of vineyards referred to in Article 46 of Regulation (EU) No 1308/2013;
 - (b) setting-up of mutual funds referred to in Article 48 of Regulation (EU) No 1308/2013;
 - (c) harvest insurance referred to in Article 49 of Regulation (EU) No 1308/2013.
2. For the aids paid for the voluntary or obligatory distillation of by-products of wine-making, referred to in Article 52 of Regulation (EU) No 1308/2013, the operative event for the exchange rate shall be the first day of the wine year in which the by-product is delivered.
3. For investments referred to in Article 50 of Regulation (EU) No 1308/2013 and the innovation in the wine sector referred to in Article 51 of Regulation (EU) No 1308/2013, the operative event for the exchange rate shall be 1 January of the year in which the decision to grant the aid is taken.
4. For green harvesting operations referred to in Article 47 of Regulation (EU) No 1308/2013, the operative event for the exchange rate shall be the day on which the green harvesting operation takes place.

Article 31

Amounts and payments in the milk and milk products sector

1. For aid granted for supplying certain milk products to pupils as referred to in Article 1 of Commission Regulation (EC) No 657/2008⁽³⁾, the operative event for the exchange rate shall be the first day of the period to which the payment application referred to in Article 11 of that Regulation relates.
2. For the payment of the levy referred to in Article 1 of Commission Regulation (EC) No 595/2004⁽⁴⁾, for a given twelve-month period within the meaning of Chapter III of Title I of Part II of Council Regulation (EU) No 1234/2007⁽⁵⁾, the operative event for the exchange rate shall be 1 April following the period concerned.
3. For the transport costs referred to in Article 30(3) of Commission Regulation (EU) No 1272/2009⁽⁶⁾, the operative event for the exchange rate shall be the day on which the valid offer has been received by the competent authority.

Article 32

Amounts and payments of aid linked to the implementation of the School Fruit Scheme

For aid granted for the supply of fruit and vegetable, processed fruit and vegetable and banana products to children as referred to in Article 1 of Commission Regulation (EC) No 288/2009⁽⁷⁾, the operative event for the exchange rate shall be 1 January preceding the period referred to in Article 4(1) of that Regulation.

^{F52} Article 32a

Amounts and payments of aid linked to implementation of the School scheme

For aid granted for the implementation of the school scheme referred to in Section I of Chapter II of Title I of Part II of Regulation (EU) No 1308/2013, the operative event for the exchange rate shall be 1 January preceding the school year concerned.]

Textual Amendments

F52 Inserted by [Commission Delegated Regulation \(EU\) 2017/40 of 3 November 2016 supplementing Regulation \(EU\) No 1308/2013 of the European Parliament and of the Council with regard to Union aid for the supply of fruit and vegetables, bananas and milk in educational establishments and amending Commission Delegated Regulation \(EU\) No 907/2014.](#)

Article 33

Minimum price for beet, surplus levy and production charge in the sugar sector

For the production charge on sugar, for the minimum beet price, and for the surplus levy referred to in Articles 128, 135 and 142 respectively of Regulation (EU) No 1308/2013, the operative event for the exchange rate shall be 1 October of the marketing year in respect of which the prices and amounts are applied or paid.

Article 34

Amounts of a structural or environmental character and overheads of operational programmes

1. For the amounts referred to in Annex II to Regulation (EU) No 1305/2013, as well as for the amounts relating to measures approved under Regulation (EC) No 1698/2005, for which the payments to beneficiaries are assured by the rural development programmes approved under Regulation (EU) No 1305/2013, the operative event for the exchange rate shall be 1 January of the year in which the decision to grant the aid is taken.

However, where, ^{F53} ... payment of the amounts referred to in the first subparagraph is staggered over several years, the operative event for the exchange rate for each of the annual instalments shall be 1 January of the year for which the instalment in question is paid.

Changes to legislation: There are currently no known outstanding effects for the Commission Delegated Regulation (EU) No 907/2014. (See end of Document for details)

2. For the sums referred to in point 2(a) of Annex IX to Implementing Regulation (EU) No 543/2011, intended to cover overheads specifically related to the operational funds or programmes referred to in Articles 32 and 33 of Regulation (EU) No 1308/2013, the operative event for the exchange rate shall be 1 January of the year to which these overheads relate.

Textual Amendments

F53 Words in Art. 34(1) omitted (31.12.2020 insofar as 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, **3(18)**; 2020 c. 1, Sch. 5 para. 1(1)

^{F54} Article 35

Amounts linked to the authorisation to grant national financial assistance to producer organisations in the fruit and vegetables sector and the partial reimbursement of this national financial assistance

.....

Textual Amendments

F54 Art. 35 omitted (31.12.2020 insofar as 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, **3(19)**; 2020 c. 1, Sch. 5 para. 1(1)

Article 36

Other amounts and prices

For prices or amounts other than those referred to in Articles 28 to 35, or amounts linked to those prices, expressed in euro ^{F55}..., or expressed in euro by a tendering procedure, the operative event for the exchange rate shall be the day on which one of the following legal acts occurs:

- (a) for purchases, when the valid offer has been received;
- (b) for sales, when the valid offer has been received;
- (c) for withdrawals of products in the fruit and vegetables sector, the day on which the withdrawal takes place;
- (d) for non-harvesting and green harvesting operations in the fruit and vegetables sector, the day on which the non-harvesting and green harvesting operation takes place;
- (e) for costs of transport, processing or public storage and for amounts allocated to studies as part of a tendering procedure, the final day for the submission of tenders;
- (f) for the recording of prices, amounts or tenders on the market, the day in respect of which the price, amount or tender is recorded;

- (g) for penalties linked to non-compliance with agricultural legislation, the date of the act of the competent authority which establishes the facts;
- (h) for turnover or amounts relating to production volumes, the start of the reference period laid down by agricultural legislation.

[^{F56}This Article does not apply in relation to public intervention schemes in England, otherwise than in connection with exceptional market conditions which are the subject of a declaration under section 20 of the Agriculture Act 2020.]

[^{F57}This Article ceases to apply in relation to public intervention schemes in Scotland, otherwise than in connection with public intervention measures which the appropriate authority takes under Article 219(1) of Regulation (EU) No 1308/2013, for a period of five years beginning on 1 July 2023.]

Textual Amendments

- F55** Words in Art. 36 omitted (31.12.2020 insofar as 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, **3(20)**; 2020 c. 1, Sch. 5 para. 1(1)
- F56** Words in Art. 36 inserted (28.2.2023 at 9.10 a.m.) by [The Market Measures Payment Schemes \(Amendments, Revocation and Transitional Provision\) \(England\) Regulations 2023 \(S.I. 2023/124\)](#), regs. 1(2)(b), **6(5)** (with reg. 10)
- F57** Words in Art. 36 inserted (1.7.2023) by [The Public Intervention and Private Storage Aid \(Amendment and Suspension\) \(Scotland\) Regulations 2023 \(S.S.I. 2023/150\)](#), regs. 1, **6(5)** (with reg. 10)

Article 37

Payment of advances

For advances, the operative event for the exchange rate shall be the operative event applicable to the price or amount to which the advance relates, where this event has occurred by the time the advance is paid, or, in other cases, the date of setting in euro of the advance or, failing that, the date of payment of the advance. The operative event for the exchange rate shall be applied to advances without prejudice to the application to the entire price or amount in question of the operative event for that price or amount.

Article 38

Securities

For securities, the operative event for the exchange rate shall be the date on which the security is lodged.

However, the following exceptions shall apply:

- (a) for securities relating to advances, the operative event for the exchange rate shall be the operative event as defined for the amount of the advance, where that event has occurred by the time the security is paid;
- (b) for securities relating to the submission of tenders, the operative event for the exchange rate shall be the day on which the tender is submitted;

Changes to legislation: There are currently no known outstanding effects for the Commission Delegated Regulation (EU) No 907/2014. (See end of Document for details)

- (c) for securities relating to the performance of tenders, the operative event for the exchange rate shall be the closing date of the invitation to tender.

Article 39

Scrutiny of transactions

The amounts in euro appearing in Chapter III of Title V of Regulation (EU) No 1306/2013 shall be converted, where appropriate, into [^{F58}sterling] by applying the rate of exchange operating on the first working date of the year when the scrutiny period begins and published in the C series of the *Official Journal of the European Union*.

Textual Amendments

- F58** Word in Art. 39 substituted (31.12.2020 insofar as 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, **3(21)**; 2020 c. 1, Sch. 5 para. 1(1)

Article 40

Determination of the exchange rate

When an operative event is fixed ^{F59}..., the exchange rate to be used shall be the most recent rate set by the European Central Bank (ECB) prior to the first day of the month in which the operative event occurs.

However, in the following cases, the exchange rate to be used shall be:

- (a) for the cases referred to in Article 28(2) of this Regulation in which the operative event for the exchange rate is the acceptance of the customs declaration, the rate referred to in Article 18(1) of Regulation (EEC) No 2913/92;
- (b) for intervention expenditure incurred in the context of public storage operations, the rate resulting from the application of Article 3(2) of Commission Delegated Regulation (EU) No 906/2014⁽⁶⁾;
- (c) for the minimum price for beet referred to in Article 33 of this Regulation, the average rate established by the European Central Bank (ECB) for the month prior to the operative event.

[^{F60}Point (b) of the second paragraph does not apply in relation to public intervention schemes in England, otherwise than in connection with exceptional market conditions which are the subject of a declaration under section 20 of the Agriculture Act 2020.]

[^{F61}Point (b) of the second paragraph ceases to apply in relation to public intervention schemes in Scotland, otherwise than in connection with public intervention measures which the appropriate authority takes under Article 219(1) of Regulation (EU) No 1308/2013, for a period of five years beginning on 1 July 2023.]

Changes to legislation: There are currently no known outstanding effects for the Commission Delegated Regulation (EU) No 907/2014. (See end of Document for details)

Textual Amendments

- F59** Words in Art. 40 omitted (31.12.2020 insofar as 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, **3(22)**; 2020 c. 1, Sch. 5 para. 1(1)
- F60** Words in Art. 40 inserted (28.2.2023 at 9.10 a.m.) by [The Market Measures Payment Schemes \(Amendments, Revocation and Transitional Provision\) \(England\) Regulations 2023 \(S.I. 2023/124\)](#), regs. 1(2)(b), **6(6)** (with reg. 10)
- F61** Words in Art. 40 inserted (1.7.2023) by [The Public Intervention and Private Storage Aid \(Amendment and Suspension\) \(Scotland\) Regulations 2023 \(S.S.I. 2023/150\)](#), regs. 1, **6(6)** (with reg. 10)

Modifications etc. (not altering text)

- C2** Ch. 5 excluded (16.11.2021) by [The Private Storage Aid for Pigmeat \(England\) Regulations 2021 \(S.I. 2021/1269\)](#), regs. 1(2), **6(3)**

CHAPTER VI

FINAL PROVISION

^{F62}Article 41

Transitional provisions

Textual Amendments

- F62** Art. 41 omitted (31.12.2020 insofar as 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, **3(23)**; 2020 c. 1, Sch. 5 para. 1(1)

Article 42

Amendment to Regulation (EC) No 376/2008

Paragraphs 6 and 7 of Article 34 of Regulation (EC) No 376/2008 are deleted.

However, those provisions shall continue to apply for the securities validly lodged under that Regulation before the entry into force of this Regulation.

Article 43

Amendment to Regulation (EC) No 612/2009

Article 47(3) of Commission Regulation (EC) No 612/2009 is deleted.

Changes to legislation: There are currently no known outstanding effects for the Commission Delegated Regulation (EU) No 907/2014. (See end of Document for details)

However, those provisions shall continue to apply for the securities validly lodged under that Regulation before the entry into force of this Regulation.

Article 44

Repeal

Regulations (EC) No 883/2006, (EC) No 884/2006, (EC) No 885/2006, (EC) No 1913/2006, (EU) No 1106/2010 and (EU) No 282/2012 are repealed.

However, the following shall apply:

- (a) Regulation (EU) No 282/2012 shall continue to apply for the securities validly lodged under that Regulation before the entry into force of this Regulation;
- (b) Article 4 of Regulation (EC) No 883/2006 shall continue to apply to expenditure effected until 15 October 2014;
- (c) Article 11 and Chapter III of Regulation (EC) No 885/2006 shall continue to apply until 31 December 2014.

^{F63} Article 45

Entry into force and application

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

^{F64}]

Textual Amendments

F63 Art. 45 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), **12(7)**

F64 Words in Art. 45 omitted (31.12.2020 insofar as 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, **3(24)** (as substituted by S.I. 2020/1445, regs. 1(2)(b), 6(6)); 2020 c. 1, Sch. 5 para. 1(1)

^{F65} ...

Textual Amendments

F65 Words in Signature omitted (31.12.2020 insofar as 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, **3(24A)** (as inserted by S.I. 2020/1445, regs. 1(2)(b), 6(7)); 2020 c. 1, Sch. 5 para. 1(1)

Changes to legislation: There are currently no known outstanding effects for the Commission Delegated Regulation (EU) No 907/2014. (See end of Document for details)

Changes to legislation: There are currently no known outstanding effects for the Commission Delegated Regulation (EU) No 907/2014. (See end of Document for details)

- (1) Council Regulation (EC) No 3/2008 of 17 December 2007 on information provision and promotion measures for agricultural products on the internal market and in third countries (OJ L 3, 5.1.2008, p. 1).
- (2) Commission Implementing Regulation (EU) No 543/2011 of 7 June 2011 laying down detailed rules for the application of Council Regulation (EC) No 1234/2007 in respect of the fruit and vegetables and processed fruit and vegetables sectors (OJ L 157, 15.6.2011, p. 1).
- (3) Commission Regulation (EC) No 657/2008 of 10 July 2008 laying down detailed rules for applying Council Regulation (EC) No 1234/2007 as regards Community aid for supplying milk and certain milk products to pupils in educational establishments (OJ L 183, 11.7.2008, p. 17).
- (4) Commission Regulation (EC) No 595/2004 of 30 March 2004 laying down detailed rules for applying Council Regulation (EC) No 1788/2003 establishing a levy in the milk and milk products sector (OJ L 94, 31.3.2004, p. 22).
- (5) Council Regulation (EC) No 1234/2007 of 22 October 2007 establishing a common organisation of agricultural markets and on specific provisions for certain agricultural products (Single CMO Regulation) (OJ L 299, 16.11.2007, p. 1).
- (6) Commission Regulation (EU) No 1272/2009 of 11 December 2009 laying down common detailed rules for the implementation of Council Regulation (EC) No 1234/2007 as regards buying-in and selling of agricultural products under public intervention (OJ L 349, 29.12.2009, p. 1).
- (7) Commission Regulation (EC) No 288/2009 of 7 April 2009 laying down detailed rules for applying Council Regulation (EC) No 1234/2007 as regards Community aid for supplying fruit and vegetables, processed fruit and vegetables and banana products to children in educational establishments, in the framework of a School Fruit Scheme (OJ L 94, 8.4.2009, p. 38).
- (8) Commission Delegated Regulation (EU) No 906/2014 of 11 March 2014 supplementing Regulation (EU) No 1306/2013 of the European Parliament and of the Council with regard to public intervention expenditure. (see page 1 of this Official Journal).

Changes to legislation:

There are currently no known outstanding effects for the Commission Delegated Regulation (EU) No 907/2014.