

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

##### 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

##### 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) [<sup>F3</sup>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 [<sup>F4</sup>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 <sup>F6</sup>... intervention measures are properly conserved by checking the quality of stored products at least once a year;
- (b) the integrity of intervention stocks.

[<sup>F7</sup>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.]

<sup>F8</sup>5. ....

<sup>F8</sup>6. ....

<sup>F8</sup>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(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)

*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 <sup>F9</sup>... 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.

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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.

[<sup>F103</sup> 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.]

#### Textual Amendments

- F9** 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)
- F10** 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)

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