

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

- Article 1 Conditions for the accreditation of paying agencies
- Article 2 Conditions for the accreditation of coordinating bodies
- Article 3 Obligations of the paying agency as regards public intervention
- Article 4 Inventory

CHAPTER II

FINANCIAL MANAGEMENT

- Article 5 Non-Compliance with the latest payment deadline
- Article 6 Non-Compliance with earliest date of payment
- Article 7 Compensation by paying agencies
- Article 8 Late adoption of Union budget
- Article 9 Deferral of monthly payments
- Article 10 Suspension of payment in case of late submission
- Article 11 Applicable exchange rate for drawing up declarations of expenditure

CHAPTER III

CLEARANCE OF ACCOUNTS AND OTHER CHECKS

- Article 12 Criteria and methodology for applying corrections in the framework of conformity clearance
- Article 13 Obligation following recovery procedures
- Article 14 Scrutiny of transactions

CHAPTER IV

SECURITIES

SECTION 1

Scope and Use of terms

- Article 15 Scope
- Article 16 Terms used in this Chapter

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Commission Delegated Regulation (EU) No 907/2014. (See end of Document for details)*

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## SECTION 2

### Requirement of a Security

Article 17	Responsible party
Article 18	Waiver of a security requirement
Article 19	Conditions applying to securities
Article 20	Use of euro
Article 21	The guarantor
Article 22	Application of force majeure

## SECTION 3

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

Article 23	Forfeiting of securities
Article 24	Releasing of securities
Article 25	Thresholds

## SECTION 4

### Securities with respect to advance payments

Article 26	Scope
Article 27	Release of securities

## CHAPTER V

### USE OF EURO

Article 28	Export refunds and trade with third countries
Article 29	Production refunds and specific types of aid
Article 30	Wine sector
Article 31	Amounts and payments in the milk and milk products sector
Article 32	Amounts and payments of aid linked to the implementation of the School Fruit Scheme
Article 32a	Amounts and payments of aid linked to implementation of the School scheme
Article 33	Minimum price for beet, surplus levy and production charge in the sugar sector
Article 34	Amounts of a structural or environmental character and overheads of operational programmes
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
Article 36	Other amounts and prices
Article 37	Payment of advances
Article 38	Securities
Article 39	Scrutiny of transactions
Article 40	Determination of the exchange rate

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## CHAPTER VI

### FINAL PROVISION

Article 41	Transitional provisions
Article 42	Amendment to Regulation (EC) No 376/2008
Article 43	Amendment to Regulation (EC) No 612/2009
Article 44	Repeal
Article 45	Entry into force and application
	Signature

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## ANNEX I

### ACCREDITATION CRITERIA

1. INTERNAL ENVIRONMENT
  - (A) Organisational structure
  - (B) Human-resource standard
  - (C) Delegation
    - (C.1) If the paying agency delegates any of its tasks to...
    - (C.2) The conditions set out in points (C.1) (i), (ii), (iii)...
2. CONTROL ACTIVITIES
  - (A) Procedures for authorising claims
  - (B) Procedures for payment
  - (C) Procedures for accounting
  - (D) Procedures for advances and securities
  - (E) Procedures for debts
  - (F) Audit trail
3. INFORMATION AND COMMUNICATION
  - (A) Communication
  - (B) Information systems security
    - (i) Without prejudice to point (ii) below, information systems security shall...
    - (ii) Starting on 16 October 2016, information systems security shall be...
4. MONITORING
  - (A) Ongoing monitoring via internal control activities
  - (B) Separate evaluations via an internal audit service

## ANNEX II

### OBLIGATIONS OF THE PAYING AGENCIES AND PHYSICAL INSPECTION PROCEDURES

- A. OBLIGATIONS OF THE PAYING AGENCIES
  - I. Checks
    1. Frequency and representativeness
    2. Additional checks

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- II. Inspection reports
  - 1. The internal inspection body of the paying agency or the...
  - 2. The report shall contain at least the following information:
  - 3. The reports shall be sent immediately to the head of...
  - 4. The reports shall be kept at the head office of...
  - 5. A summary document shall be drawn up by the paying...
- B. PHYSICAL INSPECTION PROCEDURE BY SECTOR OF THE COMMON AGRICULTURAL POLICY...
  - I. Butter
    - 1. The sample of the lots to be checked shall represent...
    - 2. The presence of the lots selected and their composition shall...
    - 3. A description of the lots physically inspected and any shortcomings...
  - II. Skimmed-milk powder
    - 1. The sample of the lots to be checked shall represent...
    - 2. The presence of the lots selected and their composition shall...
    - 3. A description of the lots physically inspected and any shortcomings...
  - III. Cereals and Rice
    - 1. Physical inspection procedure
      - (a) Selection of bins or storerooms to be checked, representing at...
      - (b) Physical inspection:
      - (c) A plan of the warehouse and the measurements for each...
    - 2. Procedure where discrepancies are found
  - IV. Beef And Veal
    - 1. The sample of the lots to be checked shall represent...
    - 2. In the case of boned meat, the presence of the...
    - 3. A description of the lots physically inspected and any shortcomings...

### ANNEX III

#### OBLIGATIONS AND GENERAL PRINCIPLES RELATING TO STORERS' RESPONSIBILITIES, TO BE INCLUDED IN STORAGE CONTRACTS CONCLUDED BETWEEN PAYING AGENCIES AND STORERS

Storers shall be responsible for ensuring that the products covered...

- I. QUALITY OF PRODUCTS
- II. MISSING QUANTITIES
  - 1. The storer shall be responsible for all discrepancies between the...
  - 2. Where the missing quantities exceed those allowed under the relevant...
- III. SUPPORTING DOCUMENTS AND MONTHLY AND ANNUAL DECLARATIONS
  - 1. Supporting documents and monthly declarations
    - (a) The documents relating to the entry, storage and removal of...
    - (b) The documents relating to the entry, storage and removal of...
    - (c) A specimen summary monthly stock statement (indicative model) is set...
  - 2. Annual declaration
    - (a) The storer shall prepare an annual stock declaration on the...
    - (b) The annual stock declaration shall give a summary of the...

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- (c) A specimen summary annual stock declaration (indicative model) is set...

IV. COMPUTERISED STOCK ACCOUNTS AND AVAILABILITY OF INFORMATION

V. FORM AND CONTENT OF THE DOCUMENTS SENT TO THE PAYING...

VI. KEEPING OF DOCUMENTS

ANNEX IV  
TOLERANCE LIMITS

1. Tolerance limits for quantity losses resulting from normal storage operations...
2. The percentage for allowable losses during boning of beef shall...
3. The tolerance limits referred to in paragraph 1 shall be...
4. The tolerance shall not cover losses in terms of number...
5. Losses arising from theft or other identifiable losses shall not...

ANNEX V  
Measures referred to in Article 10

1. Schemes listed in Annex I to Regulation (EC) No 73/2009 and,...
2. Rural development measures under Titles I and II of Part...

ANNEX VI  
Measures referred to in Article 14

1. Restructuring and conversion of vineyards in accordance with Article 46...
2. Green harvesting in accordance with Article 47 of Regulation (EU)...

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- (1) [OJ L 347, 20.12.2013, p. 549.](#)
- (2) Commission Regulation (EC) No 883/2006 of 21 June 2006 laying down detailed rules for the application of Council Regulation (EC) No 1290/2005 as regards the keeping of accounts by the paying agencies, declarations of expenditure and revenue and the conditions for reimbursing expenditure under the EAGF and the EAFRD ([OJ L 171, 23.6.2006, p. 1](#)).
- (3) Commission Regulation (EC) No 884/2006 of 21 June 2006 laying down detailed rules for the application of Council Regulation (EC) No 1290/2005 as regards the financing by the European Agricultural Guarantee Fund (EAGF) of intervention measures in the form of public storage operations and the accounting of public storage operations by the paying agencies of the Member States ([OJ L 171, 23.6.2006, p. 35](#)).
- (4) Commission Regulation (EC) No 885/2006 of 21 June 2006 laying down detailed rules for the application of Council Regulation (EC) No 1290/2005 as regards the accreditation of paying agencies and other bodies and the clearance of the accounts of the EAGF and of the EAFRD ([OJ L 171, 23.6.2006, p. 90](#)).
- (5) Commission Regulation (EC) No 1913/2006 of 20 December 2006 laying down detailed rules for the application of the agrimonetary system for the euro in agriculture and amending certain regulations ([OJ L 365, 21.12.2006, p. 52](#)).
- (6) Commission Regulation (EU) No 1106/2010 of 30 November 2010 establishing the list of measures to be excluded from the application of Council Regulation (EC) No 485/2008 on scrutiny by Member States of transactions forming part of the system of financing by the European Agricultural Guarantee Fund ([OJ L 315, 1.12.2010, p. 16](#)).
- (7) Commission Implementing Regulation (EU) No 282/2012 of 28 March 2012 laying down common detailed rules for the application of the system of securities for agricultural products ([OJ L 92, 30.3.2012, p. 4](#)).
- (8) Regulation (EU, Euratom) No 966/2012 of the European Parliament and of the Council of 25 October 2012 on the financial rules applicable to the general budget of the Union and repealing Council Regulation (EC, Euratom) No 1605/2002 ([OJ L 298, 26.10.2012, p. 1](#)).
- (9) Commission Regulation (EC) No 376/2008 of 23 April 2008 laying down common detailed rules for the application of the system of import and export licences and advance fixing certificates for agricultural products ([OJ L 114, 26.4.2008, p. 3](#)).
- (10) Commission Regulation (EC) No 612/2009 of 7 July 2009 on laying down common detailed rules for the application of the system of export refunds on agricultural products ([OJ L 186, 17.7.2009, p. 1](#)).
- (11) Regulation (EU) No 1305/2013 of the European Parliament and of the Council of 17 December 2013 on support for rural development by the European Agricultural Fund for Rural Development (EAFRD) and repealing Council Regulation (EC) No 1698/2005 ([OJ L 347, 20.12.2013, p. 487](#)).
- (12) Council Regulation (EC) No 1698/2005 of 20 September 2005 on support for rural development by the European Agricultural Fund for Rural Development (EAFRD) ([OJ L 277, 21.10.2005, p. 1](#)).
- (13) Council Regulation (EC) No 1290/2005 of 21 June 2005 on the financing of the common agricultural policy ([OJ L 209, 11.8.2005, p. 1](#)).

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