

Status: Point in time view as at 06/08/2014.

Changes to legislation: There are outstanding changes not yet made to Commission Implementing Regulation (EU) No 908/2014. 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)

ANNEX V

INFORMATION TO BE CONTAINED IN THE ANNUAL RISK ANALYSIS REFERRED TO IN ARTICLE 42(2)

1. Assessment of the previous year's risk analysis

Information shall be provided concerning the assessment of effectiveness of the previous year's risk analysis, including the evaluation of its strengths and weaknesses. Any possibilities for improvement shall be clearly identified and implementation thereof shall be considered.

2. Library of information

Information shall be provided on all sources of information taken into account in order to prepare and conduct the risk analysis. Particular reference shall be made to Commission Regulation (EC) No 612/2009⁽¹⁾.

3. Selection procedure

A description shall be provided of the procedure to be applied in order to select the undertakings to be scrutinised. A clear indication shall be made of the number/percentage of undertakings and sectors/measures to which risk analysis, random, automatic and/or manual selection shall be applied. Sectors/measures to be excluded shall be clearly identified and the reasons for exclusion shall be described.

4. Risk factors and risk values to be applied

Where risk analysis shall be applied, information shall be provided on all risk factors taken into consideration and the subsequent possible values assigned to those risk factors. That information shall be provided in accordance with the specimen tables provided below.

Risk factors and risk values applicable to all measures subject to risk analysis

Risk factors	Risk values	
	Description	Values

Specific risk factors and risk values applicable to export refunds

Risk factors	Risk values	
	Description	Values

Specific risk factors and risk values applicable to ... (sector/measure)

Risk factors	Risk values	
	Description	Values

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5. **Weighting of risk factors**

Where appropriate, a description shall be provided of the procedure to be applied to weight the risk factors.

6. **Results of risk analysis**

Information shall be provided on how the results of risk analysis and the establishment of a 'scoring list' (for each specific sector/measure — where appropriate) will be reflected in the selection of undertakings into the final scrutiny plan.

Particular attention shall be given to the possibility of joint actions as provided under Article 44.

7. **Difficulties encountered and suggestions for improvement**

Information shall be provided on any difficulties encountered and the measures taken to overcome them or proposals to that end. Where appropriate, suggestions shall be made for improvement.

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- (1) 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](#)).

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