

Commission Implementing Regulation (EU) No 908/2014 of 6 August 2014 laying down rules for the application of 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, rules on checks, securities and transparency

CHAPTER II

FINANCIAL MANAGEMENT ^{F1}...

SECTION 2

EAGF accounts

Article 18

Dates for entering expenditure and revenue and product movements in the accounts for public intervention

1 The various items of expenditure and revenue shall be entered in the accounts on the date on which the physical operation under the public intervention measure takes place and by using the exchange rate as referred to in Article 3(2) of Delegated Regulation (EU) No 906/2014.

However, the following dates shall apply in the cases set out below:

- a the date of receipt, in the case of amounts received or recovered, as referred to in points (f) and (g) of Article 16(2) of this Regulation;
- b the date of actual payment of costs relating to physical operations ^{F1}....

2 The various elements relating to the physical movement of products and the management of stocks shall be entered in the accounts on the date on which the physical operation under the intervention measure takes place.

However, the following dates shall apply in the cases set out below:

- a the date of taking-over of products by the paying agency, in accordance with Article 31(2) and Article 33 of Commission Regulation (EU) No 1272/2009⁽¹⁾, for quantities entering public storage without any change in the place of storage;
- b regarding missing or deteriorated and surplus quantities, the date of the finding as to the facts in the case of missing or deteriorated and surplus quantities;
- c the date of actual removal from storage, in the case of direct sales of products remaining in storage which can no longer be repackaged after visual examination in the context of the annual stock-taking or during the inspection after taking into intervention;
- d the last day of the accounting year, for any losses exceeding the tolerance limit referred to in Article 4(2) of Delegated Regulation (EU) No 907/2014.

Textual Amendments

- F1** Words in Art. 18(1)(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 \(Financing\)](#).

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) [View outstanding changes](#)

Management and Monitoring Supplementary Provisions) (Miscellaneous Amendments) (EU Exit) Regulations 2019 (S.I. 2019/765), regs. 1, **4(12)**; 2020 c. 1, Sch. 5 para. 1(1)

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- (1) 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](#)).

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Changes and effects yet to be applied to :

- regulations amended by [S.R. 2021/40 reg. 9\(1\)](#)

Changes and effects yet to be applied to the whole legislation item and associated provisions

- Annex 13 para. 2B inserted by [S.S.I. 2023/150 reg. 7\(7\)](#)
- Annex 13 para. 2A inserted by [S.I. 2023/124 reg. 7\(5\)](#)
- Art. 4(1)(i) omitted by [S.I. 2021/400 reg. 5\(2\)\(a\)](#)
- Art. 4(1)(ii) words omitted by [S.I. 2021/400 reg. 5\(2\)\(b\)](#)
- Art. 11(5A) inserted by [S.I. 2023/124 reg. 7\(2\)](#)
- Art. 11(5B) inserted by [S.S.I. 2023/150 reg. 7\(2\)](#)
- Art. 12(3) inserted by [S.I. 2023/124 reg. 7\(3\)](#)
- Art. 12(4) inserted by [S.S.I. 2023/150 reg. 7\(3\)](#)
- Art. 16(1)(b) words omitted by [S.I. 2019/765 reg. 4\(10\)\(a\)\(ii\)](#) (This amendment not applied to legislation.gov.uk. Reg. 4(10) substituted immediately before IP completion day by [S.I. 2019/1405, regs. 1\(2\), 3\(3\)](#))
- Art. 16(1)(b) words substituted by [S.I. 2019/765 reg. 4\(10\)\(a\)\(i\)](#) (This amendment not applied to legislation.gov.uk. Reg. 4(10) substituted immediately before IP completion day by [S.I. 2019/1405, regs. 1\(2\), 3\(3\)](#))
- Art. 16(3) inserted by [S.I. 2023/124 reg. 7\(3\)](#)
- Art. 16(4) inserted by [S.S.I. 2023/150 reg. 7\(4\)](#)
- Art. 17(2A) inserted by [S.I. 2023/124 reg. 7\(4\)](#)
- Art. 17(2B) inserted by [S.S.I. 2023/150 reg. 7\(5\)](#)
- Art. 18(3) inserted by [S.I. 2023/124 reg. 7\(3\)](#)
- Art. 18(4) inserted by [S.S.I. 2023/150 reg. 7\(6\)](#)
- Art. 47(1)(a) word substituted by [S.I. 2023/816 reg. 7\(3\)\(c\)](#)
- Art. 47(1)(b) word substituted by [S.I. 2023/816 reg. 7\(3\)\(d\)](#)
- Art. 47(1)(c) words substituted by [S.I. 2023/816 reg. 7\(3\)\(e\)](#)
- Art. 64(a) words substituted by [S.I. 2019/765 reg. 4\(35\)\(a\)\(i\)](#) (This amendment not applied to legislation.gov.uk. Reg. 4(35) substituted immediately before IP completion day by [S.I. 2020/1445, reg. 7\(5\)](#))
- Art. 64(d) words substituted by [S.I. 2019/765 reg. 4\(35\)\(a\)\(ii\)](#) (This amendment not applied to legislation.gov.uk. Reg. 4(35) substituted immediately before IP completion day by [S.I. 2020/1445, reg. 7\(5\)](#))