

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 III

### CLEARANCE OF ACCOUNTS

#### SECTION 2

#### *Clearance*

#### <sup>F1</sup>Article 29

#### **Content of the annual accounts**

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#### **Textual Amendments**

- F1** Arts. 29-40 omitted (31.1.2020 in so far as they 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), **13(12)**; and Arts. 29-40 omitted (31.12.2020 in so far as they 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, **4(16)**; 2020 c. 1, Sch. 5 para. 1(1)

**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.

[View outstanding changes](#)

**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\(5\)](#))