

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 IV

RULES ON CHECKS

SECTION 1

General rules

Article 41 **E+S+N.I.**

Reduction of on-the-spot checks

[^{F1} The relevant authorities may decide to reduce the minimum level of on-the-spot checks in accordance with Article 59(5) of Regulation (EU) No 1306/2013. For the reduced control rate to apply:

- i the relevant constituent nation shall conduct an applicable audit that is appropriate in order to deliver an opinion (on the completeness, accuracy and veracity of the annual accounts);
- ii the opinion must validate both that the internal control system is functioning properly and that the error rate for the population concerned was below the materiality threshold of 2.0%;
- iii the opinion must cover at least the two consecutive financial years preceding the year in which the reduced rate is intended to apply.]

[^{F2} The relevant authorities may decide to reduce the minimum level of on-the-spot checks in accordance with Article 59 (5) of Regulation (EU) No 1306/2013 (the relevant authority may use the certification audit results from 2017 to apply the reduced control rate until the scheme year 2019). Thereafter, for the reduced control rate to apply, the relevant constituent nation shall:

- i conduct an applicable audit that is appropriate in order to deliver an opinion (on the completeness, accuracy and veracity of the annual accounts);
- ii the opinion must validate both that the internal control system is functioning properly and that the error rate for the population concerned was below the materiality threshold of 2.0%;
- iii the opinion must cover at least the two consecutive financial years preceding the year in which the reduced rate is intended to apply.]

[^{F3} [^{F4}The relevant authority] may decide to reduce the minimum level of on-the-spot checks in accordance with the levels and, where appropriate, the additional conditions laid down in sector-specific legislation.

[^{F5} ...]

Status: There are multiple versions of this provision on screen. These apply to different geographical extents. Skip to: E+S+N.I. - England, Scotland and Northern Ireland extent W - Wales extent

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

3 Where any of the cumulative conditions laid down in paragraph 1 [^{F6}or any additional condition provided for in sector-specific legislation] is no longer met, [^{F7}the relevant authority] shall immediately revoke their decision to reduce the minimum level of on-the-spot checks and apply as of the following claim year the minimum level of on-the-spot checks established by the sectoral agricultural legislation.

Extent Information

- E1** This version of this provision applies to England, Scotland and Northern Ireland only; a separate version has been created for Wales

Textual Amendments

- F1** Art. 41(1) substituted (31.1.2020 in so far as it relates to the Common Agricultural Policy direct payment schemes) by [The Financing, Management and Monitoring of Direct Payments to Farmers \(Amendment\) Regulations 2020 \(S.I. 2020/90\)](#), regs. 1(2), **13(13)(a)**
- F2** Art. 41(1) substituted (31.12.2020 in so far as it 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, **4(17)(a)**; 2020 c. 1, Sch. 5 para. 1(1)
- F3** Art. 41(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), **13(13)(b)**
- F4** Words in Art. 41(2) substituted (31.12.2020 in so far as it 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, **4(17)(b)(i)**; 2020 c. 1, Sch. 5 para. 1(1)
- F5** Words in Art. 41(2) 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 \(Financing, Management and Monitoring Supplementary Provisions\) \(Miscellaneous Amendments\) \(EU Exit\) Regulations 2019 \(S.I. 2019/765\)](#), regs. 1, **4(17)(b)(ii)**; 2020 c. 1, Sch. 5 para. 1(1)
- F6** Words in Art. 41(3) 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), **13(13)(c)(i)**
- F7** Words in Art. 41(3) substituted (31.1.2020 in so far as it relates to the Common Agricultural Policy direct payment schemes) by [The Financing, Management and Monitoring of Direct Payments to Farmers \(Amendment\) Regulations 2020 \(S.I. 2020/90\)](#), regs. 1(2), **13(13)(c)(ii)**; and words in Art. 41(3) substituted (31.12.2020 in so far as it 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, **4(17)(c)**; 2020 c. 1, Sch. 5 para. 1(1)

Article 41

Reduction of on-the-spot checks

[^{F8}1 The relevant authorities may decide to reduce the minimum level of on-the-spot checks in accordance with Article 59 (5) of Regulation (EU) No 1306/2013 (the relevant authority may use the certification audit results from 2017 to apply the reduced control rate until the scheme year 2019). Thereafter, for the reduced control rate to apply, the relevant constituent nation shall:

- i conduct an applicable audit that is appropriate in order to deliver an opinion (on the completeness, accuracy and veracity of the annual accounts);

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- ii the opinion must validate both that the internal control system is functioning properly and that the error rate for the population concerned was below the materiality threshold of 2.0%;
- iii the opinion must cover at least the two consecutive financial years preceding the year in which the reduced rate is intended to apply.]

[^{F9}1 The relevant authorities may decide to reduce the minimum level of on-the-spot checks in accordance with Article 59(5) of Regulation (EU) No 1306/2013. For the reduced control rate to apply, the paying agency must confirm that—

- a the internal control system is functioning correctly; and
- b the error rate for the population concerned was below the materiality threshold of 2.0%.]

[^{F10}2 [^{F11}The relevant authority] may decide to reduce the minimum level of on-the-spot checks in accordance with the levels and, where appropriate, the additional conditions laid down in sector-specific legislation.

[^{F12} ...]

3 Where any of the cumulative conditions laid down in paragraph 1 [^{F13}or any additional condition provided for in sector-specific legislation] is no longer met, [^{F14}the relevant authority] shall immediately revoke their decision to reduce the minimum level of on-the-spot checks and apply as of the following claim year the minimum level of on-the-spot checks established by the sectoral agricultural legislation.

Extent Information

- E2** This version of this provision applies to Wales only; a separate version has been created for England, Scotland and Northern Ireland

Textual Amendments

- F8** Art. 41(1) substituted (31.12.2020 in so far as it 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, **4(17)(a)**; 2020 c. 1, Sch. 5 para. 1(1)
- F9** Art. 41(1) substituted (W.) (31.12.2020 in so far as it relates to direct payments) by [The Direct Payments to Farmers and Rural Affairs \(Miscellaneous Amendments etc.\) \(Wales\) \(EU Exit\) Regulations 2020 \(S.I. 2020/1556\)](#), regs. 1(2)(a), **6(6)**
- F10** Art. 41(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), **13(13)(b)**
- F11** Words in Art. 41(2) substituted (31.12.2020 in so far as it 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, **4(17)(b)(i)**; 2020 c. 1, Sch. 5 para. 1(1)
- F12** Words in Art. 41(2) 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 \(Financing, Management and Monitoring Supplementary Provisions\) \(Miscellaneous Amendments\) \(EU Exit\) Regulations 2019 \(S.I. 2019/765\)](#), regs. 1, **4(17)(b)(ii)**; 2020 c. 1, Sch. 5 para. 1(1)
- F13** Words in Art. 41(3) 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), **13(13)(c)(i)**
- F14** Words in Art. 41(3) substituted (31.1.2020 in so far as it relates to the Common Agricultural Policy direct payment schemes) by [The Financing, Management and Monitoring of Direct Payments to](#)

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Farmers (Amendment) Regulations 2020 (S.I. 2020/90), regs. 1(2), **13(13)(c)(ii)**; and words in Art. 41(3) substituted (31.12.2020 in so far as it 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, **4(17)(c)**; 2020 c. 1, Sch. 5 para. 1(1)

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Changes and effects yet to be applied to :

- regulations amended by [S.R. 2021/40 reg. 9\(1\)](#)
- art. 41 omitted by [S.R. 2021/42 reg. 18](#)
- Art. 41(1) substituted by [S.I. 2021/400 reg. 5\(4\)](#)

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))