

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 I

### PAYING AGENCIES AND OTHER BODIES

#### *F1* Article 1

#### **Procedure for the accreditation of paying agencies**

##### **Textual Amendments**

- F1** Arts. 1-3 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(2)**; and Arts. 1-3 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(2)**; 2020 c. 1, **Sch. 5 para. 1(1)**

#### *F1* Article 2

#### **Review of accreditation**

##### **Textual Amendments**

- F1** Arts. 1-3 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(2)**; and Arts. 1-3 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(2)**; 2020 c. 1, **Sch. 5 para. 1(1)**

#### *F1* Article 3

#### **Management declaration**

Status: Point in time view as at 31/12/2020.

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)

Textual Amendments

F1 Arts. 1-3 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(2); and Arts. 1-3 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(2); 2020 c. 1, Sch. 5 para. 1(1)

Article 4

[F2Relevant authorities acting jointly]

[F31 In accordance with Article 7(4) of Regulation (EU) No 1306/2013 the relevant authorities will act jointly on the following:

- i [F4operating a monthly early warning and monitoring system;]
ii publishing beneficiary data [F5on a single website];
iii meeting international commitments;
iv all of the information set out in Article 7 of Regulation (EU) No 1306/2013.]

F62 .....

3 In performing [F7their tasks], the [F8relevant authorities acting jointly] may, in accordance with [F9the procedures applying in the constituent nation,] call on other administrative bodies or departments, particularly on those with accounting or technical expertise.

F104 .....

F105 .....

Textual Amendments

F2 Words in Art. 4 heading 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(3)(a); and words in Art. 4 heading 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(3)(a); 2020 c. 1, Sch. 5 para. 1(1)

F3 Art. 4(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(3)(b); and Art. 4(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(3)(b); 2020 c. 1, Sch. 5 para. 1(1)

F4 Art. 4(1)(i) omitted (W.) (31.12.2020 in so far as it relates to direct payments) by virtue of 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(2)(a)

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- F5** Words in Art. 4(1)(ii) omitted (W.) (31.12.2020 in so far as it relates to direct payments) by virtue of [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(2)(b)**
- F6** Art. 4(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(3)(c)**; and Art. 4(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(3)(c)**; 2020 c. 1, Sch. 5 para. 1(1)
- F7** Words in Art. 4(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(3)(d)(i)**; and words in Art. 4(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(3)(d)(i)**; 2020 c. 1, Sch. 5 para. 1(1)
- F8** Words in Art. 4(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(3)(d)(ii)**; and words in Art. 4(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(3)(d)(ii)**; 2020 c. 1, Sch. 5 para. 1(1)
- F9** Words in Art. 4(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(3)(d)(iii)**; and words in Art. 4(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(3)(d)(iii)**; 2020 c. 1, Sch. 5 para. 1(1)
- F10** Art. 4(4)(5) 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(3)(e)**; and Art. 4(4)(5) 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(3)(e)**; 2020 c. 1, Sch. 5 para. 1(1)

## *FII* Article 5

### Certification

#### Textual Amendments

- F11** Arts. 5-7 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(4)**; and Arts. 5-7 omitted (31.12.2020 in so far as it relates to common organisation of the markets and rural development measures) by

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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(4)**; 2020 c. 1, Sch. 5 para. 1(1)

## *FII* Article 6

### Audit principles

#### Textual Amendments

**F11** Arts. 5-7 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(4)**; and Arts. 5-7 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(4)**; 2020 c. 1, Sch. 5 para. 1(1)

## *FII* Article 7

### Audit methods

#### Textual Amendments

**F11** Arts. 5-7 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(4)**; and Arts. 5-7 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(4)**; 2020 c. 1, Sch. 5 para. 1(1)

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