

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 I

Recovery of Debts

Article 27

Interest applicable to recovery of undue payments

1 Unless otherwise provided in sectoral agricultural legislation, the interest on undue payments to be recovered as a consequence of irregularity or negligence, shall be calculated for the period elapsing between the expiry of the payment deadline for the beneficiary indicated in the recovery order and the date of the repayment or deduction. The payment deadline shall not be set at more than 60 days after the recovery order. ^{F1}^{F2}A relevant authority] may decide not to recover the interest when the amount of interest does not exceed ^{F3}EUR 5]^{F3}£5.00].]

2 The interest rate to be applied shall in any case not be lower than the interest rate provided for by ^{F4}national law]^{F4}the law applying in the constituent nation] for the recovery of comparable undue expenditures or for the collection of receivables due.

Textual Amendments

- F1** Inserted by [Commission Implementing Regulation \(EU\) 2018/56 of 12 January 2018 amending Implementing Regulation \(EU\) No 908/2014 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.](#)
- F2** Words in Art. 27(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(10)**; and words in Art. 27(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(14)**; 2020 c. 1, Sch. 5 para. 1(1)
- F3** Sum in Art. 27(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(4)**
- F4** Words in Art. 27(2) substituted (S.) (31.12.2020 except in relation to support for direct payments) by [The Rural Development \(EU Exit\) \(Scotland\) \(Amendment\) Regulations 2020 \(S.S.I. 2020/477\)](#), regs. 1(3), **7(2)**

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](#)

Article 28

Recovery by offsetting

Without prejudice to any other enforcement action provided for by [^{F5}the law applying in the constituent nation], [^{F6}the relevant authority] shall off-set any outstanding debt of a beneficiary [^{F7}established in accordance with national law] against any future payments to be made [^{F8}[^{F9}under direct payment support and support under the European Agricultural Guarantee Fund and European Agricultural Fund for Rural Development]] by the paying agency responsible for the recovery of the debt to that beneficiary.

Textual Amendments

- F5** Words in Art. 28 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(11)(a)**; and words in Art. 28 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(15)(a)**; 2020 c. 1, Sch. 5 para. 1(1)
- F6** Words in Art. 28 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(11)(b)**; and words in Art. 28 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(15)(b)**; 2020 c. 1, Sch. 5 para. 1(1)
- F7** Words in Art. 28 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(5)(a)**
- F8** Words in Art. 28 inserted (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(11)(c)**
- F9** Words in Art. 28 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(5)(b)**

Changes to legislation:

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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\(5\)](#))