

# Official Journal of the European Union

L 134



English edition

Legislation

Volume 58

30 May 2015

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Acts whose titles are printed in light type are those relating to day-to-day management of agricultural matters, and are generally valid for a limited period.

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## II

*(Non-legislative acts)*

## REGULATIONS

## COMMISSION IMPLEMENTING REGULATION (EU) 2015/840

of 29 May 2015

**on controls carried out by Responsible Authorities pursuant to Regulation (EU) No 514/2014 of the European Parliament and of the Council laying down general provisions on the Asylum, Migration and Integration Fund and on the instrument for financial support for police cooperation, preventing and combating crime, and crisis management**

THE EUROPEAN COMMISSION,

Having regard to the Treaty on the Functioning of the European Union,

Having regard to Regulation (EU) No 514/2014 of the European Parliament and of the Council of 16 April 2014 laying down general provisions on the Asylum, Migration and Integration Fund and on the instrument for financial support for police cooperation, preventing and combating crime, and crisis management <sup>(1)</sup>, and in particular Article 27(5) thereof,

Whereas:

- (1) Responsible Authorities are responsible for the management and control of expenditure under Regulation (EU) No 514/2014. For that purpose they are to carry out administrative and on-the-spot controls.
- (2) Efficient administrative controls carried out by Responsible Authorities should firstly consist in analysing financial declarations sent by beneficiaries. More detailed checking of individual supporting documents should only be carried out when that analysis reveals inconsistencies or irregularities. In order to ensure a sufficient level of assurance while reducing the administrative burden, it is also important to clarify the circumstances under which the Responsible Authority can rely on an audit certificate.
- (3) On-the-spot controls should cover both financial and operational aspects and may need to be performed at different stages of a project. It is therefore necessary to define the scope of each type of on-the-spot control, in order to ensure that they are carried out in the most efficient way.
- (4) Operational on-the-spot controls should take place while projects are being implemented, so that timely corrective measures can be taken. Such controls should apply both to a sample of projects that are still in progress on the first day of the relevant financial year and to projects that start during that financial year.
- (5) With the aim of ensuring a sufficient level of assurance while reducing the administrative burden, the circumstances should be defined in which the risk of error is considered immaterial and as a consequence the number of financial on-the-spot controls can be reduced. However, it is also necessary to specify the action to be taken where there is a material error rate, in order to obtain sufficient assurance about the legality and regularity of the Union expenditure.
- (6) The main elements of financial on-the-spot controls should be clarified. In particular, Responsible Authorities must verify the non-profit nature of the projects supported by the national programmes. They should check that those projects do not receive double financing of expenditure under the national programmes and other Union programmes, in respect of all programming periods, including funding provided by agencies.

<sup>(1)</sup> OJ L 150, 20.5.2014, p. 112.

- (7) Supporting documents should be kept for a specified period after the completion of each project, in order to allow the Responsible Authorities, the Commission (including OLAF) and the European Court of Auditors to carry out their controls.
- (8) In order to allow for the application of this Regulation as soon as the national programmes are approved, this Regulation should enter into force on the day following that of its publication in the *Official Journal of the European Union*.
- (9) The United Kingdom and Ireland are bound by Regulation (EU) No 514/2014 and are as a consequence bound by this Regulation.
- (10) Without prejudice to Recital 47 of Regulation (EU) No 514/2014, Denmark is not bound by Regulation (EU) No 514/2014 or by this Regulation.
- (11) The measures provided for in this Regulation are in accordance with the opinion of the 'Asylum, Migration and Integration and Internal Security Funds' Committee,

HAS ADOPTED THIS REGULATION:

#### *Article 1*

##### **Administrative controls**

1. The Responsible Authority shall carry out administrative controls on all financial declarations sent by the beneficiaries with the aim of receiving Union funding, in accordance with the grant agreements defined in point (d) of Article 1 of Commission Delegated Regulation (EU) No 1042/2014 <sup>(1)</sup> ('financial declarations'). These controls shall, as a minimum, include the following elements:
  - (a) checks designed to confirm the formal correctness and the arithmetic accuracy of the financial declarations;
  - (b) checks to confirm that the project has achieved the objectives set out in the grant agreement or that progress is being made towards achieving those objective;
  - (c) an analytical review to assess the relevance of the declared expenditure in the financial declarations and its compliance with the requirements set out in the grant agreement and the applicable Union and national rules.
2. Where administrative controls reveal inconsistencies or irregularities, the Responsible Authority shall carry out detailed checks in order to assess the legality and regularity of the expenditure, in particular by reviewing a targeted sample of supporting documents.
3. The Responsible Authority may require the beneficiary to obtain an audit certificate and an audit report covering all the aspects referred to in points (a) and (c) of paragraph 1, issued by an independent auditor. In that case, the Responsible Authority shall set out the scope of the controls to be performed by the independent auditor as well as the template of the audit report.

#### *Article 2*

##### **General principles regarding on-the-spot controls**

The Responsible Authority shall carry out financial and operational on-the-spot controls.

On-the-spot controls shall be carried out on the basis of documentation and records held by the project beneficiaries.

Unannounced on-the-spot controls may be carried out in accordance with the national law where the level of assurance could be undermined if prior notice was given.

#### *Article 3*

##### **Financial on-the-spot controls**

1. Financial on-the-spot controls shall aim at providing a sufficient level of assurance as to the legality and regularity of the transactions and contracts underlying the financial declarations.

<sup>(1)</sup> Commission Delegated Regulation (EU) No 1042/2014 of 25 July 2014 supplementing Regulation (EU) No 514/2014 with regard to the designation and management and control responsibilities of Responsible Authorities and with regard to status and obligations of Audit Authorities (OJ L 289, 3.10.2014, p. 3).

2. The Responsible Authority shall verify that:
  - (a) the expenditure in relation to the financial declarations corresponds to the accounting records and supporting documents held by the project beneficiaries;
  - (b) the expenditure in relation to the financial declarations satisfies the eligibility requirements set out in the grant agreement and the applicable Union and national rules;
  - (c) the sources of financing comply with Article 16(2) of Regulation (EU) No 514/2014.
3. Without prejudice to Article 4(2) of this Regulation, financial on-the-spot controls shall cover a minimum of 10 % of the cumulated Union contribution to the projects declared as finalised in the annual accounts referred to in Article 39 of Regulation (EU) No 514/2014.

#### Article 4

##### **Conditions for reducing or increasing financial on-the-spot controls**

1. The Responsible Authority shall ascertain the level of the error rate in the Union contribution controlled in the annual accounts referred to in Article 39 of Regulation (EU) No 514/2014 for financial year N.
2. The Responsible Authority may reduce the coverage of financial on-the-spot controls in the following financial year N+1 when the two following conditions are met:
  - (a) the error rate is less than 2 % of the Union contribution controlled in the annual accounts for financial year N,
  - (b) the financial on-the-spot controls carried out since the start of the national programme cover a minimum of 10 % of the cumulated Union contribution to all the projects declared as finalised in the annual accounts since the start of the programme.
3. Where the error rate is greater than or equal to 2 % of the Union contribution controlled in the annual accounts for financial year N, the Responsible Authority shall analyse the significance of this error rate in order to establish the scale and effect of the errors and to determine whether the error rate is representative of the entire population of payments declared. The Responsible Authority shall take the necessary preventive and corrective measures, including additional controls, and shall set out the results of such analysis in the annual summary referred to in point (b) of the first subparagraph of Article 59(5) of Regulation (EU, Euratom) No 966/2012 of the European Parliament and of the Council <sup>(1)</sup>.

The financial on-the-spot controls for the following financial year (N+1) shall cover a percentage of the cumulated Union contribution to the projects declared as finalised in the annual accounts for the financial year N+1 that is higher than the corresponding percentage in financial year N. This higher percentage shall not be lower than 10 %. Additionally, up to financial year N+1 the financial on-the-spot controls carried out since the start of the national programme shall cover a minimum of 10 % of the cumulated Union contribution to all the projects declared as finalised in the annual accounts since the start of the programme.

Where the error rate resulting from the increased controls carried out in year N+1 falls below 2 %, the Responsible Authority shall, in the next financial year (N+2) carry out financial on-the-spot controls on a minimum of 10 % of the cumulated Union contribution to the projects declared as finalised in the annual accounts for financial year N+2.

#### Article 5

##### **Operational on-the-spot controls**

1. When carrying out operational on-the-spot controls, the Responsible Authority shall verify that the project in question is being implemented in accordance with the grant agreement. In particular, it shall check that the indicators reported by the beneficiaries are reliable and the project is proceeding without undue delays.
2. Operational on-the-spot controls carried out in financial year N shall cover a minimum of 20 % of the number of projects being implemented during that financial year, as declared in the corresponding annual accounts referred to in Article 39 of Regulation (EU) No 514/2014.

<sup>(1)</sup> Regulation (EU, Euratom) No 966/2012 of the European Parliament and of the Council of 25 October 2012 on the financial rules applicable to the general budget of the Union and repealing Council Regulation (EC, Euratom) No 1605/2002 (OJ L 298, 26.10.2012, p. 1).

*Article 6***Sample methodology for on-the-spot controls**

The Responsible Authority shall carry out on-the-spot controls on a sample of projects representing an appropriate mix of types and sizes of projects, transactions, beneficiaries and implementing modes. The sample shall take into account any risk factors as well as cost-benefit aspects of the controls.

*Article 7***Control reports**

1. The Responsible Authority shall draw up a report on each administrative and on-the-spot control, giving the following information:

- (a) full identification of the project and its corresponding grant agreement;
- (b) the name and signature of the controller;
- (c) the beneficiary's name;
- (d) the type of controls (administrative, financial or operational on-the-spot or a combination);
- (e) where necessary, the scope of the control;
- (f) the expenditure falling within the scope of the control and the expenditure (sample) actually verified;
- (g) the amount of expenditure considered ineligible; and
- (h) a description of the major findings, weaknesses, errors and irregularities, additional controls and analysis carried out, recommendations and corrective measures proposed and the reaction of the beneficiary.

2. The control report may be presented as a checklist.

*Article 8***Specific conditions**

Where the Responsible Authority acts as executing body, as referred to in Article 8 of Delegated Regulation (EU) No 1042/2014, the administrative and on-the-spot controls referred to in Articles 1 and 2 of this Regulation shall be carried out by an entity or a person functionally independent from the entities or persons managing the projects.

*Article 9***Retention of supporting documents**

1. The Responsible Authority shall ensure that all records, documents and metadata regarding the expenditure declared and the assigned revenues and audits and controls performed are kept at the Commission's (including OLAF) and the European Court of Auditors' disposal for at least four years following the financial year in which the final payment was declared.

To that end, the Responsible Authority shall lay down rules regarding the retention of records, documents and metadata by the beneficiaries.

2. Where irregularities are identified by the Responsible Authority concerned, the supporting documents referred to in paragraph 1 shall be kept at the Commission's disposal for at least three years following the year in which the amounts in question were entirely recovered from the beneficiary and credited to the national programme.

3. Where a conformity clearance procedure as referred to in Article 47 of Regulation (EU) No 514/2014 is launched, the supporting documents referred to in paragraph 1 of this Article shall be kept at the Commission's disposal for at least one year following the year in which that procedure has been concluded.

4. If a conformity decision is the subject of legal proceedings before the Court of Justice of the European Union, the relevant supporting documents shall be kept at the Commission's disposal for at least one year following the year in which those proceedings have been concluded.

5. The supporting documents referred to in paragraphs 1, 2, 3 and 4 shall be kept at the Commission's disposal in paper form or in electronic form.

Documents may be kept exclusively in electronic form only if the national law of the Member State concerned permits the use of electronic documents as evidence of the underlying transactions in national court proceedings.

6. The Member States may prescribe longer periods for the retention of supporting documents.

#### *Article 10*

This Regulation shall enter into force on the day following that of its publication in the *Official Journal of the European Union*.

This Regulation shall be binding in its entirety and directly applicable in the Member States in accordance with the Treaties.

Done at Brussels, 29 May 2015.

*For the Commission*  
*The President*  
Jean-Claude JUNCKER

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**COMMISSION IMPLEMENTING REGULATION (EU) 2015/841****of 29 May 2015****establishing the standard import values for determining the entry price of certain fruit and vegetables**

THE EUROPEAN COMMISSION,

Having regard to the Treaty on the Functioning of the European Union,

Having regard to Regulation (EU) No 1308/2013 of the European Parliament and of the Council of 17 December 2013 establishing a common organisation of the markets in agricultural products and repealing Council Regulations (EEC) No 922/72, (EEC) No 234/79, (EC) No 1037/2001 and (EC) No 1234/2007 <sup>(1)</sup>,

Having regard to Commission Implementing Regulation (EU) No 543/2011 of 7 June 2011 laying down detailed rules for the application of Council Regulation (EC) No 1234/2007 in respect of the fruit and vegetables and processed fruit and vegetables sectors <sup>(2)</sup>, and in particular Article 136(1) thereof,

Whereas:

- (1) Implementing Regulation (EU) No 543/2011 lays down, pursuant to the outcome of the Uruguay Round multilateral trade negotiations, the criteria whereby the Commission fixes the standard values for imports from third countries, in respect of the products and periods stipulated in Annex XVI, Part A thereto.
- (2) The standard import value is calculated each working day, in accordance with Article 136(1) of Implementing Regulation (EU) No 543/2011, taking into account variable daily data. Therefore this Regulation should enter into force on the day of its publication in the *Official Journal of the European Union*,

HAS ADOPTED THIS REGULATION:

*Article 1*

The standard import values referred to in Article 136 of Implementing Regulation (EU) No 543/2011 are fixed in the Annex to this Regulation.

*Article 2*

This Regulation shall enter into force on the day of its publication in the *Official Journal of the European Union*.

This Regulation shall be binding in its entirety and directly applicable in all Member States.

Done at Brussels, 29 May 2015.

*For the Commission,  
On behalf of the President,  
Jerzy PLEWA  
Director-General for Agriculture and Rural Development*

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<sup>(1)</sup> OJ L 347, 20.12.2013, p. 671.

<sup>(2)</sup> OJ L 157, 15.6.2011, p. 1.

## ANNEX

## Standard import values for determining the entry price of certain fruit and vegetables

| (EUR/100 kg) |                                   |                       |
|--------------|-----------------------------------|-----------------------|
| CN code      | Third country code <sup>(1)</sup> | Standard import value |
| 0702 00 00   | AL                                | 57,9                  |
|              | MA                                | 98,3                  |
|              | MK                                | 114,3                 |
|              | TR                                | 84,2                  |
|              | ZZ                                | 88,7                  |
| 0707 00 05   | AL                                | 30,8                  |
|              | MK                                | 38,3                  |
|              | TR                                | 105,8                 |
|              | ZZ                                | 58,3                  |
| 0709 93 10   | TR                                | 126,8                 |
|              | ZZ                                | 126,8                 |
| 0805 10 20   | EG                                | 51,6                  |
|              | MA                                | 48,9                  |
|              | ZA                                | 76,7                  |
|              | ZZ                                | 59,1                  |
| 0805 50 10   | BR                                | 107,1                 |
|              | TR                                | 67,0                  |
|              | ZA                                | 124,3                 |
|              | ZZ                                | 99,5                  |
| 0808 10 80   | AR                                | 91,9                  |
|              | BR                                | 100,8                 |
|              | CL                                | 145,5                 |
|              | NZ                                | 128,7                 |
|              | US                                | 149,8                 |
|              | ZA                                | 111,5                 |
|              | ZZ                                | 121,4                 |
| 0809 29 00   | US                                | 720,9                 |
|              | ZZ                                | 720,9                 |

<sup>(1)</sup> Nomenclature of countries laid down by Commission Regulation (EU) No 1106/2012 of 27 November 2012 implementing Regulation (EC) No 471/2009 of the European Parliament and of the Council on Community statistics relating to external trade with non-member countries, as regards the update of the nomenclature of countries and territories (OJ L 328, 28.11.2012, p. 7). Code 'ZZ' stands for 'of other origin'.

# DECISIONS

## COMMISSION IMPLEMENTING DECISION (EU) 2015/842

of 28 May 2015

**on the clearance of the accounts of the paying agencies of Member States concerning expenditure financed by the European Agricultural Fund for Rural Development (EAFRD) for the 2014 financial year**

*(notified under document C(2015) 3519)*

THE EUROPEAN COMMISSION,

Having regard to the Treaty on the Functioning of the European Union,

Having regard to Regulation (EU) No 1306/2013 of the European Parliament and of the Council of 17 December 2013 on the financing, management and monitoring of the common agricultural policy and repealing Council Regulations (EEC) No 352/78, (EC) No 165/94, (EC) No 2799/98, (EC) No 814/2000, (EC) No 1290/2005 and (EC) No 485/2008 <sup>(1)</sup>, and in particular Articles 51 and 54(5) thereof,

After consulting the Committee on the Agricultural Funds,

Whereas:

- (1) Pursuant to Article 51 of Regulation (EU) No 1306/2013, the Commission, on the basis of the annual accounts submitted by the Member States, accompanied by the information required for the clearance of accounts and an audit opinion regarding the completeness, accuracy and veracity of the accounts and the reports established by the certification bodies, has to clear the accounts of the paying agencies referred to in Article 7 of that Regulation.
- (2) In accordance with Article 39 of Regulation (EU) No 1306/2013 the agricultural financial year begins on 16 October of year N – 1 and ends on 15 October of year N. When clearing the accounts for the 2014 financial year, for the purpose of aligning the reference period for European Agricultural Fund for Rural Development (EAFRD) expenditure with that of the European Agricultural Guarantee Fund (EAGF), account should be taken of expenditure incurred by the Member States between 16 October 2013 and 15 October 2014, as provided for in Article 11(1) of Commission Implementing Regulation (EU) No 908/2014 <sup>(2)</sup>.
- (3) The second subparagraph of Article 33(2) of Implementing Regulation (EU) No 908/2014 provides that the amounts that are recoverable from, or payable to, each Member State, in accordance with the accounts clearance decision referred to in the first subparagraph of Article 33(1) of that Regulation, are to be established by deducting the intermediate payments for the financial year concerned from the expenditure recognised for that year in accordance with Article 33(1). The Commission is to deduct that amount from or add it to the next intermediate payment.
- (4) The Commission has checked the information submitted by the Member States and has communicated the results of its checks to the Member States before 30 April 2015, along with the necessary amendments.
- (5) For certain paying agencies, the annual accounts and the accompanying documents permit the Commission to take a decision on the completeness, accuracy and veracity of the annual accounts submitted.
- (6) The information submitted by certain other paying agencies requires additional enquiries and their accounts cannot therefore be cleared in this Decision.

<sup>(1)</sup> OJ L 347, 20.12.2013, p. 549.

<sup>(2)</sup> 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 (OJ L 255, 28.8.2014, p. 59).

- (7) In accordance with Article 41 of Regulation (EU) No 1306/2013, the Commission may reduce or temporarily suspend interim payments to the Member States. It should inform the Member State(s) concerned accordingly. In adopting this Decision, the Commission should take into account the amounts reduced or suspended in order to avoid making any inappropriate or untimely payments, or reimbursing amounts that could later be subject to financial correction. In particular, the fourth quarterly declaration for 2013 and the first quarterly declaration for 2014 included respectively the amounts of EUR 51 543 and EUR 26 892 for the rural development programme of the region of Lazio, Italy (programme CCI 2007IT06RPO005). These amounts were also included in the annual declaration for financial year 2014. The amounts in question were subject to a reduction under Article 41 of Regulation (EU) No 1306/2013, as ordered by Commission Implementing Decisions C(2014)3268 and C(2014)5156 for failure to comply with the time limits for mandatory verification. Since the procedure provided for in Article 34 of Implementing Regulation (EU) No 908/2014 is still ongoing, these reductions should be maintained. As regards the rural development programme for Bulgaria (CCI 2007BG06RPO001), the amounts of EUR 420 467,77 and EUR 598 402,41 were declared in the third quarter of 2014 under measures 311 and 312 respectively. These amounts were also declared in the annual declaration for financial year 2014. The amounts in question should be excluded from Union financing by this Decision since account should be taken of any reduction in accordance with Article 41 of Regulation (EU) No 1306/2013. Any reduction is in fact of a provisional nature and is without prejudice to decisions to be taken pursuant to Article 52 of Regulation (EU) No 1306/2013.
- (8) Pursuant to Article 54(2) of Regulation (EU) No 1306/2013, 50 % of the financial consequences of non-recovery of irregularities is to be borne by the Member State concerned if recovery has not taken place within four years from the date of the recovery request, or within eight years where the recovery is taken before the national courts. Article 54(4) of Regulation (EU) No 1306/2013 requires Member States to enter in the annual accounts the amounts to be borne by them under paragraph 2 of that Article. Rules on the application of the Member States' obligation to report the amounts to be recovered are laid down in Implementing Regulation (EU) No 908/2014. Annex II to Implementing Regulation (EU) No 908/2014 sets out the model of the table that Member States have to use to provide information about amounts to be recovered in 2015. On the basis of the tables completed by the Member States, the Commission should decide on the financial consequences of non-recovery of irregularities older than four or eight years respectively.
- (9) Pursuant to Article 54(3) of Regulation (EU) No 1306/2013, on duly justified grounds, Member States may decide not to pursue recovery. Such a decision may be taken only if the costs already and likely to be incurred, total more than the amount to be recovered or if the recovery proves impossible owing to the insolvency, recorded and recognised under national law, of the debtor or the persons legally responsible for the irregularity. If the decision has been taken within four years from the date of the recovery request, or within eight years where the recovery is taken before the national courts, 100 % of the financial consequences of the non-recovery should be borne by the Union budget. The amounts for which a particular Member State decided not to pursue recovery and the grounds for its decision are to be included in the annual accounts as per Article 29(e) of Implementing Regulation (EU) No 908/2014, referred to in point (c)(iii) of Article 102(1) of Regulation (EU) No 1306/2013. Therefore, such amounts should not be charged to the Member States concerned and are consequently to be borne by the Union budget.
- (10) Pursuant to Article 34(2) of Regulation (EU) No 1306/2013, the combined total of prefinancing and interim payments are not to exceed 95 % of the EAFRD's contribution to each rural development programme. The following programmes have reached this threshold: 2007AT06RPO001, 2007BE06RPO001, 2007DE06RPO004, 2007DE06RPO010, 2007IE06RPO001 and 2007UK06RPO003. The outstanding balance on these programmes will be settled at the closure of the programming period.
- (11) Regulation (EU) No 1306/2013 repealed and replaced Council Regulation (EC) No 1290/2005<sup>(1)</sup>. Article 26(3)(b) of Regulation (EC) No 1290/2005, which corresponds to the provision of Article 36(3)(b) of Regulation (EU) No 1306/2013, provided that intermediate payments are to be made without overrun of the total financial programmed EAFRD contribution. Furthermore, Implementing Regulation (EU) No 908/2014 took

<sup>(1)</sup> Council Regulation (EC) No 1290/2005 of 21 June 2005 on the financing of the common agricultural policy (OJ L 209, 11.8.2005, p. 1).

over some of the provisions of Commission Regulation (EC) No 883/2006 <sup>(1)</sup> which had been repealed by Commission Delegated Regulation (EU) No 907/2014 <sup>(2)</sup>. Article 17(4) of Regulation (EC) No 883/2006, which corresponds to the provision of Article 23(2) of Implementing Regulation (EU) No 908/2014, provided that where the combined total of declarations of expenditure exceeds the total programmed contribution for a rural development programme, the amount to be paid shall be capped at the programmed amount, without prejudice to the ceiling provided for in Article 24(4) of Regulation (EC) No 1290/2005 which corresponds to the provision of Article 34(2) of Regulation (EU) No 1306/2013. The financial plan for Axis 2 for the rural development programme 2007EE06RPO001 was exceeded by EUR 1 122 778,99 in the second and third quarterly declarations for 2014. The financial plan for Axis 5 for the rural development programme 2007ES06RPO009 was exceeded by EUR 18 560,56 in the third quarterly declaration for 2014. The financial plan for Axis 2 for the rural development programme 2007FI06RPO001 was exceeded by EUR 5 599 314,30 in the second quarterly declaration for 2014. The financial plans for Axis 2 for the rural development programme 2007LU06RPO001 was exceeded by EUR 169 459,49 in the third quarterly declaration for 2014. The financial plans for Axis 2 and Axis 5 for the rural development programme 2007UK06RPO002 were exceeded by EUR 2 597 538,87 and EUR 427 086,47 respectively in the second and third quarterly declarations for 2014. The above amounts were not paid out by the Commission. The amended financial plans have not been adopted by the Commission until the date of adoption of this Decision. The amounts totalling EUR 9 934 738,68 which are included in the annual declarations for the 2014 financial year should therefore be excluded from the financial clearance decision for the 2014 financial year. They will be subject to a later reimbursement by the Commission following the adoptions of the amended financial plans or at the closure of the programming period.

- (12) In accordance with Article 36(3)(b) of Regulation (EU) No 1306/2013, an amount of EUR 913 212,81 declared for the rural development programme 2007PT06RPO001 was excluded from the clearance Decision for 2013 financial year. Following the adoption of the amended financial plan, that amount was reimbursed by the Commission in 2014 and it should therefore be included in the present clearance decision.
- (13) In accordance with Article 51 of Regulation (EU) No 1306/2013, this Decision is without prejudice to the decisions the Commission may take subsequently to exclude from Union financing expenditure not effected in accordance with Union rules,

HAS ADOPTED THIS DECISION:

#### *Article 1*

With the exception of the paying agencies referred to in Article 2, the accounts of the Member States' paying agencies concerning expenditure financed by the European Agricultural Fund for Rural Development (EAFRD) in respect of the 2014 financial year, are hereby cleared.

The amounts recoverable from, or payable to, each Member State under each rural development programme pursuant to this Decision are set out in Annex I.

#### *Article 2*

For the 2014 financial year, the accounts of the Member States' paying agencies in respect of expenditure for each rural development programme financed by the EAFRD as set out in Annex II, are not covered by this Decision and shall be the subject of a future clearance of accounts decision.

#### *Article 3*

The amounts to be charged to the Member States, as a result of the application of Article 54(2) of Regulation (EU) No 1306/2013, are set out in Annex III.

<sup>(1)</sup> Commission Regulation (EC) No 883/2006 of 21 June 2006 laying down detailed rules for the application of Council Regulation (EC) No 1290/2005 as regards the keeping of accounts by the paying agencies, declarations of expenditure and revenue and the conditions for reimbursing expenditure under the EAGF and the EAFRD (OJ L 171, 23.6.2006, p. 1).

<sup>(2)</sup> Commission Delegated Regulation (EU) No 907/2014 of 11 March 2014 supplementing 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, securities and use of euro (OJ L 255, 28.8.2014, p. 18).

*Article 4*

This Decision is without prejudice to future conformity clearance decisions that the Commission may take pursuant to Article 52 of Regulation (EU) No 1306/2013 to exclude from Union financing expenditure not effected in accordance with Union rules.

*Article 5*

This Decision is addressed to the Member States.

Done at Brussels, 28 May 2015.

*For the Commission*  
Phil HOGAN  
*Member of the Commission*

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## CLEARED EAFRD EXPENDITURE BY RURAL DEVELOPMENT PROGRAMME FOR FINANCIAL YEAR 2014

Amount to be recovered from or paid to the Member State per programme

Approved programmes with declared expenditure for EAFRD

(in euro)

| MS | CCI                | Expenditure 2014 | Corrections    | Total          | Non-reusable amounts | Accepted amount cleared for FY 2014 | Interim payments reimbursed to the Member State for the financial year including clearing of prefinancing | Amount to be recovered from (–) of paid to (+) the Member State (*) |
|----|--------------------|------------------|----------------|----------------|----------------------|-------------------------------------|-----------------------------------------------------------------------------------------------------------|---------------------------------------------------------------------|
|    |                    | i                | ii             | iii = i + ii   | iv                   | v = iii – iv                        | vi                                                                                                        | vii = v – vi                                                        |
| AT | 2007AT06RPO001 (*) | 544 468 367,78   | 0,00           | 544 468 367,78 | 0,00                 | 544 468 367,78                      | 518 811 910,08                                                                                            | 25 656 457,70                                                       |
| BE | 2007BE06RPO001 (*) | 16 783 607,72    | 0,00           | 16 783 607,72  | 0,00                 | 16 783 607,72                       | 13 205 322,27                                                                                             | 3 578 285,45                                                        |
| BG | 2007BG06RPO001     | 395 493 074,51   | – 1 018 870,18 | 394 474 204,33 | 0,00                 | 394 474 204,33                      | 393 750 627,31                                                                                            | 723 577,02                                                          |
| CY | 2007CY06RPO001     | 22 567 015,08    | 0,00           | 22 567 015,08  | 0,00                 | 22 567 015,08                       | 22 898 350,79                                                                                             | – 331 335,71                                                        |
| CZ | 2007CZ06RPO001     | 326 067 553,26   | 0,00           | 326 067 553,26 | 0,00                 | 326 067 553,26                      | 326 067 674,49                                                                                            | – 121,23                                                            |
| DE | 2007DE06RAT001     | 499 599,12       | 0,00           | 499 599,12     | 0,00                 | 499 599,12                          | 499 599,11                                                                                                | 0,01                                                                |
| DE | 2007DE06RPO004 (*) | 63 035 454,95    | 0,00           | 63 035 454,95  | 0,00                 | 63 035 454,95                       | 46 638 237,43                                                                                             | 16 397 217,52                                                       |
| DE | 2007DE06RPO007     | 151 333 451,42   | 0,00           | 151 333 451,42 | 0,00                 | 151 333 451,42                      | 151 333 504,27                                                                                            | – 52,85                                                             |
| DE | 2007DE06RPO009     | 1 756 006,08     | 0,00           | 1 756 006,08   | 0,00                 | 1 756 006,08                        | 1 756 010,52                                                                                              | – 4,44                                                              |
| DE | 2007DE06RPO010 (*) | 30 449 586,72    | 0,00           | 30 449 586,72  | 0,00                 | 30 449 586,72                       | 29 425 794,68                                                                                             | 1 023 792,04                                                        |
| DE | 2007DE06RPO012     | 129 627 838,13   | 0,00           | 129 627 838,13 | 0,00                 | 129 627 838,13                      | 129 627 837,98                                                                                            | 0,15                                                                |
| DE | 2007DE06RPO015     | 44 569 423,98    | 0,00           | 44 569 423,98  | 0,00                 | 44 569 423,98                       | 44 569 423,92                                                                                             | 0,06                                                                |
| DE | 2007DE06RPO017     | 32 302 560,60    | 0,00           | 32 302 560,60  | 0,00                 | 32 302 560,60                       | 32 302 560,59                                                                                             | 0,01                                                                |
| DE | 2007DE06RPO018     | 2 742 462,33     | 0,00           | 2 742 462,33   | 0,00                 | 2 742 462,33                        | 2 742 462,32                                                                                              | 0,01                                                                |

(in euro)

| MS | CCI            | Expenditure 2014 | Corrections    | Total          | Non-reusable amounts | Accepted amount cleared for FY 2014 | Interim payments reimbursed to the Member State for the financial year including clearing of prefinancing | Amount to be recovered from (-) of paid to (+) the Member State (*) |
|----|----------------|------------------|----------------|----------------|----------------------|-------------------------------------|-----------------------------------------------------------------------------------------------------------|---------------------------------------------------------------------|
|    |                | i                | ii             | iii = i + ii   | iv                   | v = iii - iv                        | vi                                                                                                        | vii = v - vi                                                        |
| DE | 2007DE06RPO019 | 161 853 097,22   | 0,00           | 161 853 097,22 | 0,00                 | 161 853 097,22                      | 161 853 097,21                                                                                            | 0,01                                                                |
| DE | 2007DE06RPO020 | 124 731 223,27   | 0,00           | 124 731 223,27 | 0,00                 | 124 731 223,27                      | 124 731 223,25                                                                                            | 0,02                                                                |
| DE | 2007DE06RPO021 | 40 589 272,39    | 0,00           | 40 589 272,39  | 0,00                 | 40 589 272,39                       | 40 592 850,30                                                                                             | - 3 577,91                                                          |
| DE | 2007DE06RPO023 | 79 390 804,77    | 0,00           | 79 390 804,77  | 0,00                 | 79 390 804,77                       | 79 350 303,85                                                                                             | 40 500,92                                                           |
| DK | 2007DK06RPO001 | 82 998 289,85    | 0,00           | 82 998 289,85  | 0,00                 | 82 998 289,85                       | 83 307 264,88                                                                                             | - 308 975,03                                                        |
| EE | 2007EE06RPO001 | 107 441 165,78   | - 1 122 778,99 | 106 318 386,79 | 0,00                 | 106 318 386,79                      | 106 318 428,88                                                                                            | - 42,09                                                             |
| ES | 2007ES06RAT001 | 5 773 319,62     | 0,00           | 5 773 319,62   | 0,00                 | 5 773 319,62                        | 5 773 319,62                                                                                              | 0,00                                                                |
| ES | 2007ES06RPO001 | 205 999 762,70   | 0,00           | 205 999 762,70 | 0,00                 | 205 999 762,70                      | 205 999 749,54                                                                                            | 13,16                                                               |
| ES | 2007ES06RPO002 | 52 921 899,62    | 0,00           | 52 921 899,62  | 0,00                 | 52 921 899,62                       | 52 921 926,24                                                                                             | - 26,62                                                             |
| ES | 2007ES06RPO003 | 23 124 915,85    | 0,00           | 23 124 915,85  | 0,00                 | 23 124 915,85                       | 23 124 914,20                                                                                             | 1,65                                                                |
| ES | 2007ES06RPO004 | 6 760 223,26     | 0,00           | 6 760 223,26   | 0,00                 | 6 760 223,26                        | 6 760 220,72                                                                                              | 2,54                                                                |
| ES | 2007ES06RPO005 | 28 014 055,89    | 0,00           | 28 014 055,89  | 0,00                 | 28 014 055,89                       | 28 043 602,97                                                                                             | - 29 547,08                                                         |
| ES | 2007ES06RPO006 | 11 673 899,78    | 0,00           | 11 673 899,78  | 0,00                 | 11 673 899,78                       | 11 673 627,87                                                                                             | 271,91                                                              |
| ES | 2007ES06RPO007 | 180 347 367,42   | 0,00           | 180 347 367,42 | 0,00                 | 180 347 367,42                      | 180 347 333,94                                                                                            | 33,48                                                               |
| ES | 2007ES06RPO008 | 73 969 728,51    | 0,00           | 73 969 728,51  | 0,00                 | 73 969 728,51                       | 73 969 728,58                                                                                             | - 0,07                                                              |
| ES | 2007ES06RPO009 | 52 139 699,74    | - 18 560,56    | 52 121 139,18  | 0,00                 | 52 121 139,18                       | 52 121 130,04                                                                                             | 9,14                                                                |
| ES | 2007ES06RPO010 | 156 843 297,22   | 0,00           | 156 843 297,22 | 0,00                 | 156 843 297,22                      | 156 843 349,08                                                                                            | - 51,86                                                             |

(in euro)

| MS | CCI                | Expenditure 2014 | Corrections    | Total          | Non-reusable amounts | Accepted amount cleared for FY 2014 | Interim payments reimbursed to the Member State for the financial year including clearing of prefinancing | Amount to be recovered from (-) of paid to (+) the Member State (*) |
|----|--------------------|------------------|----------------|----------------|----------------------|-------------------------------------|-----------------------------------------------------------------------------------------------------------|---------------------------------------------------------------------|
|    |                    | i                | ii             | iii = i + ii   | iv                   | v = iii - iv                        | vi                                                                                                        | vii = v - vi                                                        |
| ES | 2007ES06RPO011     | 91 565 221,37    | 0,00           | 91 565 221,37  | 0,00                 | 91 565 221,37                       | 91 602 065,76                                                                                             | - 36 844,39                                                         |
| ES | 2007ES06RPO012     | 4 476 595,43     | 0,00           | 4 476 595,43   | 0,00                 | 4 476 595,43                        | 4 476 595,25                                                                                              | 0,18                                                                |
| ES | 2007ES06RPO013     | 31 893 803,19    | 0,00           | 31 893 803,19  | 0,00                 | 31 893 803,19                       | 31 889 970,54                                                                                             | 3 832,65                                                            |
| ES | 2007ES06RPO014     | 7 001 783,06     | 0,00           | 7 001 783,06   | 0,00                 | 7 001 783,06                        | 7 001 782,94                                                                                              | 0,12                                                                |
| ES | 2007ES06RPO015     | 11 360 172,72    | 0,00           | 11 360 172,72  | 0,00                 | 11 360 172,72                       | 11 360 198,92                                                                                             | - 26,20                                                             |
| ES | 2007ES06RPO016     | 8 838 843,37     | 0,00           | 8 838 843,37   | 0,00                 | 8 838 843,37                        | 8 838 846,41                                                                                              | - 3,04                                                              |
| FI | 2007FI06RPO001     | 182 525 389,84   | - 5 599 314,30 | 176 926 075,54 | 0,00                 | 176 926 075,54                      | 176 930 836,91                                                                                            | - 4 761,37                                                          |
| FI | 2007FI06RPO002     | 1 059 517,27     | 0,00           | 1 059 517,27   | 0,00                 | 1 059 517,27                        | 1 059 517,24                                                                                              | 0,03                                                                |
| FR | 2007FR06RPO001     | 678 837 059,60   | 0,00           | 678 837 059,60 | 0,00                 | 678 837 059,60                      | 678 834 981,35                                                                                            | 2 078,25                                                            |
| FR | 2007FR06RPO002     | 13 637 663,26    | 0,00           | 13 637 663,26  | 0,00                 | 13 637 663,26                       | 13 632 754,78                                                                                             | 4 908,48                                                            |
| FR | 2007FR06RPO003     | 21 794 860,24    | 0,00           | 21 794 860,24  | 0,00                 | 21 794 860,24                       | 21 794 860,25                                                                                             | - 0,01                                                              |
| FR | 2007FR06RPO004     | 13 085 698,30    | 0,00           | 13 085 698,30  | 0,00                 | 13 085 698,30                       | 13 085 698,26                                                                                             | 0,04                                                                |
| FR | 2007FR06RPO005     | 15 147 820,52    | 0,00           | 15 147 820,52  | 0,00                 | 15 147 820,52                       | 15 147 820,49                                                                                             | 0,03                                                                |
| FR | 2007FR06RPO006     | 56 350 372,69    | 0,00           | 56 350 372,69  | 0,00                 | 56 350 372,69                       | 56 350 372,73                                                                                             | - 0,04                                                              |
| HU | 2007HU06RPO001     | 550 321 317,91   | 0,00           | 550 321 317,91 | 0,00                 | 550 321 317,91                      | 550 278 758,74                                                                                            | 42 559,17                                                           |
| IE | 2007IE06RPO001 (*) | 179 326 161,10   | 0,00           | 179 326 161,10 | 0,00                 | 179 326 161,10                      | 99 168 661,16                                                                                             | 80 157 499,94                                                       |
| IT | 2007IT06RAT001     | 6 005 846,41     | 0,00           | 6 005 846,41   | 0,00                 | 6 005 846,41                        | 6 005 846,38                                                                                              | 0,03                                                                |

(in euro)

| MS | CCI            | Expenditure 2014 | Corrections | Total         | Non-reusable amounts | Accepted amount cleared for FY 2014 | Interim payments reimbursed to the Member State for the financial year including clearing of prefinancing | Amount to be recovered from (-) of paid to (+) the Member State (*) |
|----|----------------|------------------|-------------|---------------|----------------------|-------------------------------------|-----------------------------------------------------------------------------------------------------------|---------------------------------------------------------------------|
|    |                | i                | ii          | iii = i + ii  | iv                   | v = iii - iv                        | vi                                                                                                        | vii = v - vi                                                        |
| IT | 2007IT06RPO001 | 18 263 314,16    | 0,00        | 18 263 314,16 | 0,00                 | 18 263 314,16                       | 18 380 705,60                                                                                             | - 117 391,44                                                        |
| IT | 2007IT06RPO002 | 13 819 039,14    | 0,00        | 13 819 039,14 | 0,00                 | 13 819 039,14                       | 13 819 039,26                                                                                             | - 0,12                                                              |
| IT | 2007IT06RPO003 | 79 515 358,43    | 0,00        | 79 515 358,43 | 0,00                 | 79 515 358,43                       | 79 515 358,51                                                                                             | - 0,08                                                              |
| IT | 2007IT06RPO004 | 14 444 151,54    | 0,00        | 14 444 151,54 | 0,00                 | 14 444 151,54                       | 14 449 678,70                                                                                             | - 5 527,16                                                          |
| IT | 2007IT06RPO005 | 47 406 432,46    | - 78 435,00 | 47 327 997,46 | 0,00                 | 47 327 997,46                       | 47 406 972,32                                                                                             | - 78 974,86                                                         |
| IT | 2007IT06RPO006 | 13 259 461,34    | 0,00        | 13 259 461,34 | 0,00                 | 13 259 461,34                       | 13 284 525,74                                                                                             | - 25 064,40                                                         |
| IT | 2007IT06RPO007 | 64 999 720,96    | 0,00        | 64 999 720,96 | 0,00                 | 64 999 720,96                       | 64 948 526,65                                                                                             | 51 194,31                                                           |
| IT | 2007IT06RPO008 | 25 528 865,56    | 0,00        | 25 528 865,56 | 0,00                 | 25 528 865,56                       | 25 590 820,49                                                                                             | - 61 954,93                                                         |
| IT | 2007IT06RPO009 | 58 633 519,29    | 0,00        | 58 633 519,29 | 0,00                 | 58 633 519,29                       | 58 633 519,64                                                                                             | - 0,35                                                              |
| IT | 2007IT06RPO010 | 58 921 922,19    | 0,00        | 58 921 922,19 | 0,00                 | 58 921 922,19                       | 58 921 921,96                                                                                             | 0,23                                                                |
| IT | 2007IT06RPO011 | 8 167 143,75     | 0,00        | 8 167 143,75  | 0,00                 | 8 167 143,75                        | 8 167 148,05                                                                                              | - 4,30                                                              |
| IT | 2007IT06RPO012 | 38 683 225,74    | 0,00        | 38 683 225,74 | 0,00                 | 38 683 225,74                       | 38 790 060,80                                                                                             | - 106 835,06                                                        |
| IT | 2007IT06RPO013 | 2 490 100,59     | 0,00        | 2 490 100,59  | 0,00                 | 2 490 100,59                        | 2 490 100,63                                                                                              | - 0,04                                                              |
| IT | 2007IT06RPO014 | 81 528 911,04    | 0,00        | 81 528 911,04 | 0,00                 | 81 528 911,04                       | 81 528 910,48                                                                                             | 0,56                                                                |
| IT | 2007IT06RPO015 | 13 836 214,26    | 0,00        | 13 836 214,26 | 0,00                 | 13 836 214,26                       | 13 854 106,18                                                                                             | - 17 891,92                                                         |
| IT | 2007IT06RPO016 | 74 561 854,94    | 0,00        | 74 561 854,94 | 0,00                 | 74 561 854,94                       | 74 573 079,80                                                                                             | - 11 224,86                                                         |
| IT | 2007IT06RPO017 | 39 985 924,56    | 0,00        | 39 985 924,56 | 0,00                 | 39 985 924,56                       | 39 989 076,63                                                                                             | - 3 152,07                                                          |

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(in euro)

| MS | CCI            | Expenditure 2014 | Corrections  | Total            | Non-reusable amounts | Accepted amount cleared for FY 2014 | Interim payments reimbursed to the Member State for the financial year including clearing of prefinancing | Amount to be recovered from (-) of paid to (+) the Member State (*) |
|----|----------------|------------------|--------------|------------------|----------------------|-------------------------------------|-----------------------------------------------------------------------------------------------------------|---------------------------------------------------------------------|
|    |                | i                | ii           | iii = i + ii     | iv                   | v = iii - iv                        | vi                                                                                                        | vii = v - vi                                                        |
| IT | 2007IT06RPO018 | 77 467 416,73    | 0,00         | 77 467 416,73    | 0,00                 | 77 467 416,73                       | 77 467 266,26                                                                                             | 150,47                                                              |
| IT | 2007IT06RPO019 | 156 458 307,09   | 0,00         | 156 458 307,09   | 0,00                 | 156 458 307,09                      | 156 909 167,01                                                                                            | - 450 859,92                                                        |
| IT | 2007IT06RPO020 | 124 466 658,87   | 0,00         | 124 466 658,87   | 0,00                 | 124 466 658,87                      | 125 467 724,29                                                                                            | - 1 001 065,42                                                      |
| IT | 2007IT06RPO021 | 191 224 405,91   | 0,00         | 191 224 405,91   | 0,00                 | 191 224 405,91                      | 191 569 197,15                                                                                            | - 344 791,24                                                        |
| LT | 2007LT06RPO001 | 232 441 651,12   | 0,00         | 232 441 651,12   | 0,00                 | 232 441 651,12                      | 232 382 704,60                                                                                            | 58 946,52                                                           |
| LU | 2007LU06RPO001 | 6 858 402,22     | - 169 459,49 | 6 688 942,73     | 0,00                 | 6 688 942,73                        | 6 688 942,73                                                                                              | 0,00                                                                |
| LV | 2007LV06RPO001 | 127 288 585,55   | 0,00         | 127 288 585,55   | 0,00                 | 127 288 585,55                      | 127 288 585,56                                                                                            | - 0,01                                                              |
| NL | 2007NL06RPO001 | 111 099 420,13   | 0,00         | 111 099 420,13   | 0,00                 | 111 099 420,13                      | 111 269 776,51                                                                                            | - 170 356,38                                                        |
| PL | 2007PL06RPO001 | 1 700 780 302,65 | 0,00         | 1 700 780 302,65 | 0,00                 | 1 700 780 302,65                    | 1 700 775 834,08                                                                                          | 4 468,57                                                            |
| PT | 2007PT06RAT001 | 1 775 386,28     | 0,00         | 1 775 386,28     | 0,00                 | 1 775 386,28                        | 1 775 386,20                                                                                              | 0,08                                                                |
| PT | 2007PT06RPO001 | 25 956 964,38    | 913 212,81   | 26 870 177,19    | 0,00                 | 26 870 177,19                       | 26 870 173,33                                                                                             | 3,86                                                                |
| PT | 2007PT06RPO002 | 628 254 854,61   | 0,00         | 628 254 854,61   | 0,00                 | 628 254 854,61                      | 628 239 028,87                                                                                            | 15 825,74                                                           |
| PT | 2007PT06RPO003 | 28 045 383,88    | 0,00         | 28 045 383,88    | 0,00                 | 28 045 383,88                       | 28 045 361,36                                                                                             | 22,52                                                               |
| SE | 2007SE06RPO001 | 264 374 589,77   | 0,00         | 264 374 589,77   | 0,00                 | 264 374 589,77                      | 267 849 243,12                                                                                            | - 3 474 653,35                                                      |
| SI | 2007SI06RPO001 | 129 408 871,46   | 0,00         | 129 408 871,46   | 0,00                 | 129 408 871,46                      | 129 408 892,36                                                                                            | - 20,90                                                             |
| SK | 2007SK06RPO001 | 148 343 717,70   | 0,00         | 148 343 717,70   | 0,00                 | 148 343 717,70                      | 148 345 429,79                                                                                            | - 1 712,09                                                          |

(in euro)

| MS | CCI                | Expenditure 2014 | Corrections    | Total          | Non-reusable amounts | Accepted amount cleared for FY 2014 | Interim payments reimbursed to the Member State for the financial year including clearing of prefinancing | Amount to be recovered from (–) of paid to (+) the Member State (*) |
|----|--------------------|------------------|----------------|----------------|----------------------|-------------------------------------|-----------------------------------------------------------------------------------------------------------|---------------------------------------------------------------------|
|    |                    | i                | ii             | iii = i + ii   | iv                   | v = iii – iv                        | vi                                                                                                        | vii = v – vi                                                        |
| UK | 2007UK06RPO001     | 562 657 447,24   | 0,00           | 562 657 447,24 | 0,00                 | 562 657 447,24                      | 562 707 534,14                                                                                            | – 50 086,90                                                         |
| UK | 2007UK06RPO002     | 61 921 949,43    | – 3 024 625,34 | 58 897 324,09  | 0,00                 | 58 897 324,09                       | 58 897 167,99                                                                                             | 156,10                                                              |
| UK | 2007UK06RPO003 (*) | 118 605 393,99   | 0,00           | 118 605 393,99 | 0,00                 | 118 605 393,99                      | 72 997 308,43                                                                                             | 45 608 085,56                                                       |
| UK | 2007UK06RPO004     | 53 920 344,45    | 0,00           | 53 920 344,45  | 0,00                 | 53 920 344,45                       | 54 338 878,50                                                                                             | – 418 534,05                                                        |

(\*) Where payments have reached 95 % of the total EAFRD contribution for a rural development programme — Article 34(2) of Regulation (EU) No 1306/2013, the balance will be settled during the closure of the programme.

## ANNEX II

## CLEARANCE OF THE PAYING AGENCIES' ACCOUNTS

## FINANCIAL YEAR 2014 — EAFRD

**List of the Paying Agencies and programmes for which the accounts are disjoined and are subject of a later clearance decision**

| Member State | Paying Agency                                                                     | Programme      |
|--------------|-----------------------------------------------------------------------------------|----------------|
| Belgium      | Région Wallonne                                                                   | 2007BE06RPO002 |
| Germany      | Zahlstelle Mecklenburg-Vorpommern                                                 | 2007DE06RPO011 |
|              | Baden-Württemberg                                                                 | 2007DE06RPO003 |
| Spain        | Agencia Valenciana de Fomento y Garantía Agraria                                  | 2007ES06RPO017 |
| Greece       | Payment and Control Agency for Guidance and Guarantee<br>Community Aids (OPEKEPE) | 2007GR06RPO001 |
| Malta        | Agriculture and Rural Payments Agency                                             | 2007MT06RPO001 |
| Romania      | Paying Agency for Rural Development and Fishery (PARDF)                           | 2007RO06RPO001 |

## ANNEX III

## CLEARANCE OF THE PAYING AGENCIES' ACCOUNTS

## FINANCIAL YEAR 2014 — EAFRD

## Corrections according to Article 54(2) of Regulation (EU) 1306/2013

| Member State | Currency | In National currency | In Euro      |
|--------------|----------|----------------------|--------------|
| AT           | EUR      | 1 798,80             | 1 798,80     |
| BE (*)       | EUR      | —                    | —            |
| BG           | BGN      | —                    | —            |
| CY           | EUR      | —                    | —            |
| CZ           | CZK      | 29 407,72            | 1 060,31     |
| DE (*)       | EUR      | 251 988,10           | 251 988,10   |
| DK           | DKK      | 247 438,67           | 33 234,21    |
| EE           | EUR      | 13 728,54            | 13 728,54    |
| ES (*)       | EUR      | 71 148,24            | 71 148,24    |
| FI           | EUR      | 4 570,86             | 4 570,86     |
| FR           | EUR      | 673 346,67           | 673 346,67   |
| GB           | GBP      | 20 844,52            | 26 761,48    |
| GR (*)       | EUR      | —                    | —            |
| HU           | HUF      | 617 170 583,00       | 1 955 918,69 |
| IE           | EUR      | 211 211,12           | 211 211,12   |
| IT           | EUR      | 115 207,94           | 115 207,94   |
| LT           | LTL      | 1 521,20             | 440,57       |
| LU           | EUR      | 632,55               | 632,55       |
| LV           | EUR      | 2 135,35             | 2 135,35     |
| MT (*)       | EUR      | —                    | —            |
| NL           | EUR      | 179,84               | 179,84       |
| PL           | PLN      | 1 519 162,56         | 355 509,35   |
| PT           | EUR      | 9 417,17             | 9 417,17     |
| RO (*)       | RON      | —                    | —            |
| SE           | SEK      | 386 246,04           | 41 120,63    |
| SI           | EUR      | 15 262,11            | 15 262,11    |
| SK           | EUR      | —                    | —            |

(\*) In respect of the paying agencies for which the accounts are disjoined, the reduction as laid down in Art 54(2) is to be applied once the accounts are proposed for clearance.

**COMMISSION IMPLEMENTING DECISION (EU) 2015/843****of 28 May 2015****on the clearance of the accounts of the paying agencies of Member States concerning expenditure financed by the European Agricultural Guarantee Fund (EAGF) for the 2014 financial year***(notified under document C(2015) 3593)*

THE EUROPEAN COMMISSION,

Having regard to the Treaty on the Functioning of the European Union,

Having regard to Regulation (EU) No 1306/2013 of the European Parliament and of the Council of 17 December 2013 on the financing, management and monitoring of the common agricultural policy and repealing Council Regulations (EEC) No 352/78, (EC) No 165/94, (EC) No 2799/98, (EC) No 814/2000, (EC) No 1290/2005 and (EC) No 485/2008 <sup>(1)</sup>, and in particular Articles 51 and 54(5) thereof,

After consulting the Committee on the Agricultural Funds,

Whereas:

- (1) Pursuant to Article 51 of Regulation (EU) No 1306/2013, the Commission, on the basis of the annual accounts submitted by the Member States, accompanied by the information required for the clearance of accounts and an audit opinion regarding the completeness, accuracy and veracity of the accounts and the reports established by the certification bodies, has to clear the accounts of the paying agencies referred to in Article 7 of that Regulation.
- (2) In accordance with Article 39 of Regulation (EU) No 1306/2013 the agricultural financial year begins on 16 October of year N – 1 and ends on 15 October of year N. When clearing the accounts for the 2014 financial year, account should be taken of expenditure incurred by the Member States between 16 October 2013 and 15 October 2014, as provided for in Article 11(1) of Commission Implementing Regulation (EU) No 908/2014 <sup>(2)</sup>.
- (3) The first subparagraph of Article 33(2) of Implementing Regulation (EU) No 908/2014 provides that the amounts that are recoverable from, or payable to, each Member State, in accordance with the accounts clearance decision referred to in Article 33(1) of that Regulation, are to be established by deducting the monthly payments in respect for the financial year in question, i.e. 2014, from expenditure recognised for that year in accordance with Article 33(1). The Commission is to deduct that amount from or add it to the monthly payment relating to the expenditure effected in the second month following the clearance of accounts decision.
- (4) The Commission has checked the information submitted by the Member States and communicated the results of its checks to the Member States before 30 April 2015, along with the necessary amendments.
- (5) For certain paying agencies, the annual accounts and the accompanying documents permit the Commission to take a decision on the completeness, accuracy and veracity of the annual accounts submitted.
- (6) The information submitted by certain other paying agencies requires additional enquiries and their accounts cannot therefore be cleared in this Decision.
- (7) In accordance with Article 5(5) of Commission Delegated Regulation (EU) No 907/2014 <sup>(3)</sup>, any overrun of deadlines during August, September and October is to be taken into account in the clearance of accounts decision. Some of the expenditure declared by certain Member States during these months in 2014 was effected after the applicable deadlines. This Decision should therefore fix the relevant reductions.

<sup>(1)</sup> OJ L 347, 20.12.2013, p. 549.

<sup>(2)</sup> 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 (OJ L 255, 28.8.2014, p. 59).

<sup>(3)</sup> Commission Delegated Regulation (EU) No 907/2014 of 11 March 2014 supplementing 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, securities and use of euro (OJ L 255, 28.8.2014, p. 18).

- (8) Pursuant to Article 41(1) of Regulation (EU) No 1306/2013, the Commission has already reduced or suspended a number of monthly payments on entry into the accounts of expenditure for the 2014 financial year due to failure to comply with financial ceilings or payment deadlines. In adopting this Decision, the Commission should take into account the amounts reduced or suspended in order to avoid making any inappropriate or untimely payments, or reimbursing amounts which could later be subject to financial correction. The amounts in question may be further examined, where appropriate, under conformity clearance proceedings pursuant to Article 52 of Regulation (EU) No 1306/2013.
- (9) Pursuant to Article 54(2) of Regulation (EU) No 1306/2013, 50 % of the financial consequences of non-recovery of irregularities should be borne by the Member State concerned if recovery has not taken place within four years from the date of the recovery request, or within eight years where the recovery is taken before the national courts. Article 54(4) of Regulation (EU) No 1306/2013 requires Member States to enter in the annual accounts the amounts to be borne by them under paragraph 2 of that Article. Rules on the application of the Member States' obligation to report the amounts to be recovered are laid down in Implementing Regulation (EU) No 908/2014. Annex II to that Implementing Regulation (EU) No 908/2014 sets out the model of the table that Member States have to use to provide information about amounts to be recovered in 2015. On the basis of the tables completed by the Member States, the Commission should decide on the financial consequences of non-recovery of irregularities older than four or eight years respectively.
- (10) Pursuant to Article 54(3) of Regulation (EU) No 1306/2013, on duly justified grounds, Member States may decide not to pursue recovery. Such a decision may be taken only if the costs already, and probably to be, incurred total more than the amount to be recovered or if the recovery proves impossible owing to the insolvency, recorded and recognised under national law, of the debtor or the persons legally responsible for the irregularity. If the decision has been taken within four years from the date of the recovery request or within eight years where the recovery is taken before the national courts, 100 % of the financial consequences of the non-recovery should be borne by the Union budget. The amounts for which a particular Member State decided not to pursue recovery and the grounds for its decision are to be included in the annual accounts as per Article 29(e) of Implementing Regulation (EU) No 908/2014, referred to in point (c)(iii) of Article 102(1) of Regulation (EU) No 1306/2013. Therefore, such amounts should not be charged to the Member States concerned and are consequently borne by the Union budget.
- (11) In accordance with Article 51 of Regulation (EU) No 1306/2013, this Decision is without prejudice to any decisions the Commission may take subsequently to exclude from Union financing expenditure not effected in accordance with Union rules,

HAS ADOPTED THIS DECISION:

#### *Article 1*

With the exception of the paying agencies referred to in Article 2, the accounts of the Member States' paying agencies concerning expenditure financed by the European Agricultural Guarantee Fund (EAGF) in respect of the 2014 financial year, are hereby cleared.

The amounts recoverable from, or payable to, each Member State pursuant to this Decision, including those resulting from the application of Article 54(2) of Regulation (EU) No 1306/2013, are set out in Annex I.

#### *Article 2*

For the 2014 financial year, the accounts of the Member States' paying agencies in respect of expenditure financed by the EAGF as set out in Annex II, are not covered by this Decision and shall be the subject of a future clearance of accounts decision.

#### *Article 3*

This Decision is without prejudice to future conformity clearance decisions that the Commission may take pursuant to Article 52 of Regulation (EU) No 1306/2013 to exclude from Union financing expenditure not effected in accordance with Union rules.

*Article 4*

This Decision is addressed to the Member States.

Done at Brussels, 28 May 2015.

*For the Commission*  
Phil HOGAN  
*Member of the Commission*

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## CLEARANCE OF THE PAYING AGENCIES' ACCOUNTS

FINANCIAL YEAR 2014

Amount to be recovered from or paid to the Member State

| MS |     | 2014 — Expenditure/assigned revenue for the paying agencies for which the accounts are |                                                                         | Total a + b      | Reductions and suspensions for the whole financial year <sup>(1)</sup> | Reductions according to Article 54(2) of Regulation (EU) No 1306/2013 | Total including reductions and suspensions | Payments made to the Member State for the financial year | Amount to be recovered from (–) or paid to (+) the Member State <sup>(2)</sup> |
|----|-----|----------------------------------------------------------------------------------------|-------------------------------------------------------------------------|------------------|------------------------------------------------------------------------|-----------------------------------------------------------------------|--------------------------------------------|----------------------------------------------------------|--------------------------------------------------------------------------------|
|    |     | cleared                                                                                | disjoined                                                               |                  |                                                                        |                                                                       |                                            |                                                          |                                                                                |
|    |     | = expenditure/assigned revenue declared in the annual declaration                      | = total of the expenditure/assigned revenue in the monthly declarations |                  |                                                                        |                                                                       |                                            |                                                          |                                                                                |
|    |     | a = A (col. i)                                                                         | b = A (col. h)                                                          | c = a + b        | d = – C1 (col. e)                                                      | e = – 50 – 50                                                         | f = c + d + e                              | g                                                        | h = f – g                                                                      |
| BE | EUR | 609 734 790,52                                                                         | 0,00                                                                    | 609 734 790,52   | – 90 598,48                                                            | – 614 425,69                                                          | 609 029 766,35                             | 609 749 658,70                                           | – 719 892,35                                                                   |
| BG | EUR | 599 955 628,56                                                                         | 0,00                                                                    | 599 955 628,56   | 0,00                                                                   | 0,00                                                                  | 599 955 628,56                             | 600 138 004,84                                           | – 182 376,28                                                                   |
| CZ | EUR | 893 292 195,64                                                                         | 0,00                                                                    | 893 292 195,64   | 0,00                                                                   | 0,00                                                                  | 893 292 195,64                             | 893 293 260,92                                           | – 1 065,28                                                                     |
| DK | DKK | 0,00                                                                                   | 0,00                                                                    | 0,00             | 0,00                                                                   | – 120 590,79                                                          | – 120 590,79                               | 0,00                                                     | – 120 590,79                                                                   |
| DK | EUR | 920 737 426,76                                                                         | 0,00                                                                    | 920 737 426,76   | – 104 968,81                                                           | 0,00                                                                  | 920 632 457,95                             | 920 639 757,92                                           | – 7 299,97                                                                     |
| DE | EUR | 4 789 826 592,00                                                                       | 387 934 433,96                                                          | 5 177 761 025,96 | 0,00                                                                   | – 206 612,53                                                          | 5 177 554 413,43                           | 5 177 651 829,01                                         | – 97 415,58                                                                    |
| EE | EUR | 99 973 102,75                                                                          | 0,00                                                                    | 99 973 102,75    | – 295,34                                                               | 0,00                                                                  | 99 972 807,41                              | 99 971 315,40                                            | 1 492,01                                                                       |
| IE | EUR | 1 224 363 225,59                                                                       | 0,00                                                                    | 1 224 363 225,59 | – 11 261,18                                                            | – 34 459,43                                                           | 1 224 317 504,98                           | 1 223 254 419,69                                         | 1 063 085,29                                                                   |
| EL | EUR | 0,00                                                                                   | 2 073 942 293,84                                                        | 2 073 942 293,84 | 0,00                                                                   | 0,00                                                                  | 2 073 942 293,84                           | 2 073 942 293,84                                         | 0,00                                                                           |
| ES | EUR | 5 493 405 777,57                                                                       | 0,00                                                                    | 5 493 405 777,57 | – 4 457 765,82                                                         | – 2 315 003,77                                                        | 5 486 633 007,98                           | 5 488 642 751,82                                         | – 2 009 743,84                                                                 |
| FR | EUR | 7 948 135 725,85                                                                       | 0,00                                                                    | 7 948 135 725,85 | 1 349 731,22                                                           | – 427 317,94                                                          | 7 949 058 139,13                           | 7 939 892 256,59                                         | 9 165 882,54                                                                   |
| HR | EUR | 96 423 778,67                                                                          | 0,00                                                                    | 96 423 778,67    | 0,00                                                                   | 0,00                                                                  | 96 423 778,67                              | 96 434 132,73                                            | – 10 354,06                                                                    |
| IT | EUR | 4 486 713 799,11                                                                       | 2 670 095,54                                                            | 4 489 383 894,65 | – 4 213 499,96                                                         | – 5 145 681,23                                                        | 4 480 024 713,46                           | 4 478 376 877,57                                         | 1 647 835,89                                                                   |

|    |     | a = A (col. i)   | b = A (col. h)   | c = a + b        | d = - C1 (col. e) | e = - 50 - 50    | f = c + d + e    | g                | h = f - g        |
|----|-----|------------------|------------------|------------------|-------------------|------------------|------------------|------------------|------------------|
| CY | EUR | 56 158 531,84    | 0,00             | 56 158 531,84    | 0,00              | - 60 732,42      | 56 097 799,42    | 56 158 531,84    | - 60 732,42      |
| LV | EUR | 146 454 429,42   | 0,00             | 146 454 429,42   | 0,00              | - 207,61         | 146 454 221,81   | 146 454 429,42   | - 207,61         |
| LT | LTL | 0,00             | 0,00             | 0,00             | 0,00              | - 79 172,39      | - 79 172,39      | 0,00             | - 79 172,39      |
| LT | EUR | 378 900 765,84   | 0,00             | 378 900 765,84   | 0,00              | 0,00             | 378 900 765,84   | 378 965 977,84   | - 65 212,00      |
| LU | EUR | 33 194 729,35    | 0,00             | 33 194 729,35    | 0,00              | 0,00             | 33 194 729,35    | 33 169 581,88    | 25 147,47        |
| HU | HUF | 0,00             | 0,00             | 0,00             | 0,00              | - 112 487 228,00 | - 112 487 228,00 | 0,00             | - 112 487 228,00 |
| HU | EUR | 1 330 785 197,64 | 0,00             | 1 330 785 197,64 | - 917 536,67      | 0,00             | 1 329 867 660,97 | 1 330 029 342,75 | - 161 681,78     |
| MT | EUR | 5 531 245,86     | 0,00             | 5 531 245,86     | 0,00              | 0,00             | 5 531 245,86     | 5 529 245,86     | 2 000,00         |
| NL | EUR | 819 765 052,72   | 0,00             | 819 765 052,72   | 0,00              | - 1 952,00       | 819 763 100,72   | 817 905 544,01   | 1 857 556,71     |
| AT | EUR | 676 288 676,18   | 0,00             | 676 288 676,18   | 0,00              | 0,00             | 676 288 676,18   | 676 288 676,18   | 0,00             |
| PL | PLN | 0,00             | 0,00             | 0,00             | 0,00              | - 440 154,59     | - 440 154,59     | 0,00             | - 440 154,59     |
| PL | EUR | 3 206 250 883,73 | 0,00             | 3 206 250 883,73 | 0,00              | 0,00             | 3 206 250 883,73 | 3 206 359 635,02 | - 108 751,29     |
| PT | EUR | 703 127 972,12   | 0,00             | 703 127 972,12   | - 102 687,17      | - 643 307,91     | 702 381 977,04   | 702 665 604,18   | - 283 627,14     |
| RO | RON | 0,00             | 0,00             | 0,00             | 0,00              | 0,00             | 0,00             | 0,00             | 0,00             |
| RO | EUR | 0,00             | 1 325 906 018,92 | 1 325 906 018,92 | 0,00              | 0,00             | 1 325 906 018,92 | 1 325 906 018,92 | 0,00             |
| SI | EUR | 144 306 816,72   | 0,00             | 144 306 816,72   | 0,00              | - 460,21         | 144 306 356,51   | 144 306 816,72   | - 460,21         |
| SK | EUR | 379 797 357,10   | 0,00             | 379 797 357,10   | 0,00              | - 3 211,67       | 379 794 145,43   | 379 797 357,10   | - 3 211,67       |
| FI | EUR | 518 402 172,26   | 0,00             | 518 402 172,26   | 0,00              | - 2 654,29       | 518 399 517,97   | 518 408 333,95   | - 8 815,98       |
| SE | SEK | 0,00             | 0,00             | 0,00             | 0,00              | - 30 257,41      | - 30 257,41      | 0,00             | - 30 257,41      |

|    |     | a = A (col. i)   | b = A (col. h) | c = a + b        | d = – C1 (col. e) | e = – 50 – 50 | f = c + d + e    | g                | h = f – g   |
|----|-----|------------------|----------------|------------------|-------------------|---------------|------------------|------------------|-------------|
| SE | EUR | 689 891 887,12   | 0,00           | 689 891 887,12   | 0,00              | 0,00          | 689 891 887,12   | 689 893 564,83   | – 1 677,71  |
| UK | GBP | 0,00             | 0,00           | 0,00             | 0,00              | – 34 108,55   | – 34 108,55      | 0,00             | – 34 108,55 |
| UK | EUR | 3 219 653 279,96 | 0,00           | 3 219 653 279,96 | – 15 796,75       | 0,00          | 3 219 637 483,21 | 3 219 724 847,27 | – 87 364,06 |

| MS |     | Expenditure <sup>(3)</sup> | Assigned revenue <sup>(3)</sup> | Article 54(2) (= e) | Total (= h)    |
|----|-----|----------------------------|---------------------------------|---------------------|----------------|
|    |     | 05 07 01 06                | 6701                            | 6702                |                |
|    |     | i                          | j                               | k                   | l = i + j + k  |
| BE | EUR | 0,00                       | – 105 466,66                    | – 614 425,69        | – 719 892,35   |
| BG | EUR | 0,00                       | – 182 376,28                    | 0,00                | – 182 376,28   |
| CZ | EUR | 3 586,42                   | – 4 651,70                      | 0,00                | – 1 065,28     |
| DK | DKK | 0,00                       | 0,00                            | – 120 590,79        | – 120 590,79   |
| DK | EUR | 0,00                       | – 7 299,97                      | 0,00                | – 7 299,97     |
| DE | EUR | 109 196,95                 | 0,00                            | – 206 612,53        | – 97 415,58    |
| EE | EUR | 1 492,01                   | 0,00                            | 0,00                | 1 492,01       |
| IE | EUR | 1 097 544,72               | 0,00                            | – 34 459,43         | 1 063 085,29   |
| EL | EUR | 0,00                       | 0,00                            | 0,00                | 0,00           |
| ES | EUR | 305 259,93                 | 0,00                            | – 2 315 003,77      | – 2 009 743,84 |
| FR | EUR | 9 593 200,48               | 0,00                            | – 427 317,94        | 9 165 882,54   |
| HR | EUR | 0,00                       | – 10 354,06                     | 0,00                | – 10 354,06    |
| IT | EUR | 6 793 517,12               | 0,00                            | – 5 145 681,23      | 1 647 835,89   |

|    |     | i            | j            | k                | l = i + j + k    |
|----|-----|--------------|--------------|------------------|------------------|
| CY | EUR | 0,00         | 0,00         | – 60 732,42      | – 60 732,42      |
| LV | EUR | 0,00         | 0,00         | – 207,61         | – 207,61         |
| LT | LTL | 0,00         | 0,00         | – 79 172,39      | – 79 172,39      |
| LT | EUR | 0,00         | – 65 212,00  | 0,00             | – 65 212,00      |
| LU | EUR | 25 147,47    | 0,00         | 0,00             | 25 147,47        |
| HU | HUF | 0,00         | 0,00         | – 112 487 228,00 | – 112 487 228,00 |
| HU | EUR | 0,00         | – 161 681,78 | 0,00             | – 161 681,78     |
| MT | EUR | 2 000,00     | 0,00         | 0,00             | 2 000,00         |
| NL | EUR | 1 859 508,71 | 0,00         | – 1 952,00       | 1 857 556,71     |
| AT | EUR | 0,00         | 0,00         | 0,00             | 0,00             |
| PL | PLN | 0,00         | 0,00         | – 440 154,59     | – 440 154,59     |
| PL | EUR | 0,00         | – 108 751,29 | 0,00             | – 108 751,29     |
| PT | EUR | 359 680,77   | 0,00         | – 643 307,91     | – 283 627,14     |
| RO | RON | 0,00         | 0,00         | 0,00             | 0,00             |
| RO | EUR | 0,00         | 0,00         | 0,00             | 0,00             |
| SI | EUR | 0,00         | 0,00         | – 460,21         | – 460,21         |
| SK | EUR | 0,00         | 0,00         | – 3 211,67       | – 3 211,67       |
| FI | EUR | 0,00         | – 6 161,69   | – 2 654,29       | – 8 815,98       |
| SE | SEK | 0,00         | 0,00         | – 30 257,41      | – 30 257,41      |

|    |     | i    | j           | k           | $l = i + j + k$ |
|----|-----|------|-------------|-------------|-----------------|
| SE | EUR | 0,00 | – 1 677,71  | 0,00        | – 1 677,71      |
| UK | GBP | 0,00 | 0,00        | – 34 108,55 | – 34 108,55     |
| UK | EUR | 0,00 | – 87 364,06 | 0,00        | – 87 364,06     |

(<sup>1</sup>) The reductions and suspensions are those taken into account in the payment system, to which are added in particular the corrections for the non respect of payment deadlines established in August, September and October 2014.

(<sup>2</sup>) For the calculation of the amount to be recovered from or paid to the Member State the amount taken into account is, the total of the annual declaration for the expenditure cleared (col. a) or, the total of the monthly declarations for the expenditure disjoined (col. b).

Applicable exchange rate: Article 11(1) 2nd paragraph of the Delegated Regulation (EU) No 907/2014.

(<sup>3</sup>) BL 05 07 01 06 shall be split between the negative corrections which become assigned revenue in BL 67 01 and the positive ones in favour of MS which shall now be included on the expenditure side 05 07 01 06 as per Article 43 of Regulation (EU) No 1306/2013.

NB: Nomenclature 2015: 05 07 01 06, 6701, 6702.

## ANNEX II

**CLEARANCE OF THE PAYING AGENCIES' ACCOUNTS**  
**FINANCIAL YEAR 2014 — EAGF****List of the paying agencies for which the accounts are disjoined and are subject of a later clearance decision**

| Member State | Paying agency                                                                         |
|--------------|---------------------------------------------------------------------------------------|
| Germany      | EU-Zahlstelle der Freien und Hansestadt Hamburg                                       |
| Germany      | Zahlstelle Mecklenburg-Vorpommern                                                     |
| Greece       | Payment and Control Agency for Guidance and Guarantee Community Aids (O.P.E.K.E.P.E.) |
| Italy        | Servizio Autonomo Interventi Settore Agricolo                                         |
| Romania      | Paying and Intervention Agency for Agriculture (PIAA)                                 |

# ACTS ADOPTED BY BODIES CREATED BY INTERNATIONAL AGREEMENTS

## DECISION No 1 OF THE EU/DENMARK-FAROE ISLANDS JOINT COMMITTEE of 12 May 2015

**replacing Protocol 3 to the Agreement between the European Community, of the one part, and the Government of Denmark and the Home Government of the Faroe Islands, of the other part, concerning the definition of the concept of 'originating products' and methods of administrative cooperation [2015/844]**

THE EU/DENMARK-FAROE ISLANDS JOINT COMMITTEE,

Having regard to the Agreement between the European Community, of the one part, and the Government of Denmark and the Home Government of the Faroe Islands, of the other part <sup>(1)</sup>, and in particular Article 11 thereof,

Having regard to Protocol 3 to the Agreement between the European Community, of the one part, and the Government of Denmark and the Home Government of the Faroe Islands, of the other part, concerning the definition of the concept of 'originating products' and methods of administrative cooperation,

Whereas:

- (1) Article 11 of the Agreement between the European Community, of the one part, and the Government of Denmark and the Home Government of the Faroe Islands, of the other part ('the Agreement') refers to Protocol 3 to the Agreement ('Protocol 3') which lays down the rules of origin and provides for cumulation of origin between the European Union, the Faroe Islands and other Contracting Parties to the Regional Convention on pan-Euro-Mediterranean preferential rules of origin <sup>(2)</sup> ('the Convention').
- (2) Article 39 of Protocol 3 provides that the Joint Committee established by Article 31 of the Agreement may decide to amend the provisions of the Protocol.
- (3) The Convention aims to replace the protocols on rules of origin currently in force among the countries of the pan-Euro-Mediterranean area with a single legal act.
- (4) The European Union and the Kingdom of Denmark in respect of the Faroe Islands signed the Convention on 15 June 2011.
- (5) The European Union and the Kingdom of Denmark in respect of the Faroe Islands deposited their instruments of acceptance with the depositary of the Convention on 26 March 2012 and 9 September 2013 respectively. Consequently, in application of Article 10(3) of the Convention, the Convention entered into force in relation to the European Union and the Faroe Islands on 1 May 2012 and on 1 November 2013 respectively.
- (6) Protocol 3 should therefore be replaced by a new protocol making reference to the Convention,

HAS ADOPTED THIS DECISION:

### *Article 1*

Protocol 3 to the Agreement between the European Community, of the one part, and the Government of Denmark and the Home Government of the Faroe Islands, of the other part, concerning the definition of the concept of 'originating products' and methods of administrative cooperation shall be replaced by the text set out in the Annex to this Decision.

<sup>(1)</sup> OJ L 53, 22.2.1997, p. 2.

<sup>(2)</sup> OJ L 54, 26.2.2013, p. 4.

*Article 2*

This Decision shall enter into force on the date of its adoption.

It shall apply from 12 May 2015.

Done at Tórshavn, 12 May 2015.

*For the Joint Committee*

*The President*

Áki JOHANSEN

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## ANNEX

**PROTOCOL 3****concerning the definition of the concept of ‘originating products’ and methods of administrative cooperation***Article 1***Applicable rules of origin**

1. For the purpose of implementing this Agreement, Appendix I and the relevant provisions of Appendix II to the Regional Convention on pan-Euro-Mediterranean preferential rules of origin <sup>(1)</sup> (‘the Convention’) shall apply.
2. All references to the ‘relevant Agreement’ in Appendix I and in the relevant provisions of Appendix II to the Convention shall be construed so as to mean this Agreement.

*Article 2***Dispute settlement**

1. Where disputes arise in relation to the verification procedures of Article 32 of Appendix I to the Convention that cannot be settled between the customs authorities requesting the verification and the customs authorities responsible for carrying out that verification, they shall be submitted to the Joint Committee.
2. In all cases the settlement of disputes between the importer and the customs authorities of the importing country shall take place under the legislation of that country.

*Article 3***Amendments to the Protocol**

The Joint Committee may decide to amend the provisions of this Protocol.

*Article 4***Withdrawal from the Convention**

1. Should either the European Union or the Kingdom of Denmark in respect of the Faroe Islands give notice in writing to the depositary of the Convention of their intention to withdraw from the Convention according to Article 9 thereof, the European Union and the Kingdom of Denmark in respect of the Faroe Islands shall immediately enter into negotiations on rules of origin for the purpose of implementing this Agreement.
2. Until the entry into force of such newly negotiated rules of origin, the rules of origin contained in Appendix I and, where appropriate, the relevant provisions of Appendix II to the Convention, applicable at the moment of withdrawal, shall continue to apply to this Agreement. However, as of the moment of withdrawal, the rules of origin contained in Appendix I and, where appropriate, the relevant provisions of Appendix II to the Convention shall be construed so as to allow bilateral cumulation between the European Union and the Faroe Islands only.

*Article 5***Transitional provisions — cumulation**

Notwithstanding Articles 16(5) and 21(3) of Appendix I to the Convention, where cumulation involves only EFTA States, the Faroe Islands, the European Union, Turkey and the participants in the Stabilisation and Association Process, the proof of origin may be a movement certificate EUR.1 or an origin declaration.

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<sup>(1)</sup> OJ L 54, 26.2.2013, p. 4.

**CORRIGENDA****Corrigendum to Commission Implementing Regulation (EU) No 1230/2014 of 17 November 2014  
concerning the authorisation of copper bilysinate as a feed additive for all animal species**

*(Official Journal of the European Union L 331 of 18 November 2014)*

On page 20, Annex, fourth line of the fourth column 'Composition, chemical formula, description, analytical method':

*for:* '... lysine ...',

*read:* '... lysine-HCl ...'.

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