COMMISSION IMPLEMENTING DECISION (EU) 2018/305

of 27 February 2018

amending Implementing Decision (EU) 2017/927 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 financial year 2016

(notified under document C(2018) 1095)

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 ([1]), and in particular Article 51 thereof,

After consulting the Committee on the Agricultural Funds,

Whereas:

(1) Commission Implementing Decision (EU) 2017/927 ([2]) cleared for the financial year 2016 the accounts of all paying agencies except for the Austrian Paying Agency 'Zollamt Salzburg', the Bulgarian paying agency 'State Fund Agriculture', the Cypriot paying agency 'Cyprus Agricultural Payments Organisation', the Danish paying agency 'Danish Agrifish Agency', the French paying agency 'FranceAgriMer', the Italian paying agency 'AGEA' and the Maltese paying agency 'Agriculture and Rural Payments Agency'.

(2) 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 4 years from the date of the recovery request, or within 8 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 Commission Implementing Regulation (EU) No 908/2014 ([3]). 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 2016. 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 4 or 8 years respectively.

(3) 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 4 years from the date of the recovery request or within 8 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.

(4) Reductions according to Article 54(2) of Regulation (EU) No 1306/2013 presented in Implementing Decision (EU) 2017/927 under Annex I (column (e)) relate only to the European Agricultural Guarantee Fund (EAGF).

([1]) OJ L 347, 20.12.2013, p. 549.

([2]) Commission Implementing Decision (EU) 2017/927 of 29 May 2017 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 financial year 2016 (OJ L 140, 31.5.2017, p. 25).

([3]) 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).

(5) There are still amounts to be charged to the Member States, as a result of the application of Article 54(2) of Regulation (EU) No 1306/2013 in relation to the Temporary Rural Development Instrument (TRDI) funded by the European Agricultural Guidance and Guarantee Fund (EAGGF) ([1]).

(6) In order to have a complete view about the amounts charged to the Member States for TRDI and for reason of administrative efficiency, Implementing Decision (EU) 2017/927 should be amended accordingly,

HAS ADOPTED THIS DECISION:

Article 1

Implementing Decision (EU) 2017/927 is amended as follows:

(1) The second paragraph of Article 1 is replaced by the following:

'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 Annexes I and III to this Decision.';

(2) The text in the Annex to this Decision is added as Annex III to Implementing Decision (EU) 2017/927.

Article 2

This Decision is addressed to the Member States.

Done at Brussels, 27 February 2018.

For the Commission
Phil HOGAN
Member of the Commission

([1]) Commission Regulation (EC) No 27/2004 of 5 January 2004 laying down transitional detailed rules for the application of Council Regulation (EC) No 1257/1999 as regards the financing by the EAGGF Guarantee Section of rural development measures in the Czech Republic, Estonia, Cyprus, Latvia, Lithuania, Hungary, Malta, Poland, Slovenia and Slovakia (OJ L 5, 9.1.2004, p. 36).

ANNEX

'ANNEX III

CLEARANCE OF THE PAYING AGENCIES' ACCOUNTS

FINANCIAL YEAR 2016 — EAGF

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

Member State	Currency	In National currency	In Euro
AT (**)	EUR	—	—
BE	EUR	—	—
BG (**)	BGN	—	—
CY (**)	EUR	—	—
CZ	CZK	921 575,65	—
DE	EUR	—	—
DK (**)	DKK	—	—
EE	EUR	—	—
ES	EUR	—	—
FI	EUR	—	—
FR (**)	EUR	—	—
UK	GBP	—	—
EL	EUR	—	—
HR	HRK	—	—
HU	HUF	16 220 213,00	—
IE	EUR	—	—
IT (**)	EUR	—	—
LT	EUR	—	—
LU	EUR	—	—
LV	EUR	—	79 564,29
MT (**)	EUR	—	—
NL	EUR	—	—
PL	PLN	613 728,36	—
PT	EUR	—	—
RO	RON	—	—
SE	SEK	—	—
SI	EUR	—	7 533,56
SK	EUR	—	77 341,87

(*) Only the corrections related to TRDI are communicated in this annex

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