COMMISSION REGULATION (EC) No 1305/2007

of 7 November 2007

amending Regulation (EC) No 883/2006 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

THE COMMISSION OF THE EUROPEAN COMMUNITIES,

Having regard to the Treaty establishing the European Community,

Having regard to Council Regulation (EC) No 1290/2005 of 21 June 2005 on the financing of the common agricultural policy [1], and in particular Article 42(7) thereof,

Whereas:

(1) The third subparagraph of Article 16(2) of Commission Regulation (EC) No 883/2006 [2] provides that payments made in anticipation by the Member States under their own responsibility prior to approval of the rural development programmes for the period 2007–13 must be declared in the first declaration of expenditure following the adoption of the programmes. This rule is laid down for programmes not approved by 31 March 2007.

(2) A large number of programmes will not be able to be approved until after 16 October 2007. As a result, for 2007, the first year of the programming period, it will not be possible for most of the payments made in anticipation by the Member States to be covered by a declaration of expenditure in sufficient time for them to be taken into account for 2007.

(3) Therefore, in order to facilitate the financial management of the rural development programmes, a new deadline should be laid down to enable the Member States, by derogation from the first subparagraph of Article 16(2) of Regulation (EC) No 883/2006, to make an additional, special declaration of expenditure for the payments in anticipation made by them under programmes approved by the Commission between 15 October and 12 December 2007.

(4) Regulation (EC) No 883/2006 should therefore be amended accordingly.

(5) The measures provided for in this Regulation are in accordance with the opinion of the Committee on the Agricultural Funds,

HAS ADOPTED THIS REGULATION:

Article 1

The following is hereby added to the third subparagraph of Article 16(2) of Regulation (EC) No 883/2006:

'Notwithstanding the first subparagraph of this paragraph, in the case of rural development programmes approved by the Commission between 15 October and 12 December 2007, expenditure incurred in anticipation by the paying agencies up to and including 15 October 2007 shall be the subject of a special declaration of expenditure to be made by 12 December 2007.'

Article 2

This Regulation shall enter into force on the day following 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, 7 November 2007.

For the Commission
Mariann FISCHER BOEL
Member of the Commission

[1] OJ L 209, 11.8.2005, p. 1. Regulation amended by Regulation (EC) No 378/2007 (OJ L 95, 5.4.2007, p. 1).
[2] OJ L 171, 23.6.2006, p. 1.