COMMISSION IMPLEMENTING REGULATION (EU) 2015/2323

of 11 December 2015

amending Implementing Regulation (EU) 2015/220 laying down rules for the application of Council Regulation (EC) No 1217/2009

THE EUROPEAN COMMISSION,

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

Having regard to Council Regulation (EC) No 1217/2009 of 30 November 2009 setting up a network for the collection of accountancy data on the incomes and business operation of agricultural holdings in the European Union ([1]), and in particular Article 5a(2) and (4), the third subparagraph of Article 8(3) and Article 19(3) thereof,

Whereas:

(1) Annex II to Commission Implementing Regulation (EU) 2015/220 ([2]) sets out the number of returning holdings per Member State and per Farm Accountancy Data Network (FADN) division. Due to a structural change of agriculture in Finland which has led to a decrease in the number of holdings, it is appropriate to decrease accordingly the number of returning holdings for Finland laid down in that Annex.

(2) In accordance with Annex I to Regulation (EC) No 1217/2009, Croatia constitutes a single FADN division for the 3 years following its accession to the Union. As that period is due to expire, it is necessary to fix in Annex II to Implementing Regulation (EU) 2015/220 the number of returning holdings per FADN division for that Member State.

(3) In view of the changes provided for in this Regulation Finland and Croatia should be allowed to revise their respective selection plans for the accounting year 2016.

(4) Annex VIII to Implementing Regulation (EU) 2015/220 sets out the form and layout of the farm return. For the sake of clarity, that Annex should provide for additional information relating to certain instructions and definitions.

(5) The measures provided for in this Regulation are in accordance with the opinion of the Committee for the Farm Accountancy Data Network,

HAS ADOPTED THIS REGULATION:

Article 1

Implementing Regulation (EU) 2015/220 is amended as follows:

(1) in Article 3(2), the following subparagraph is added:

'Finland and Croatia may revise the respective selection plans they notified for the accounting year 2016. They shall notify their respective revised selection plans for that accounting year to the Commission by 31 March 2016.';

(2) Annexes II and VIII are amended in accordance with the Annex to this Regulation.

Article 2

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

It shall apply from the accounting year 2016.

([1]) OJ L 328, 15.12.2009, p. 27.

([2]) Commission Implementing Regulation (EU) 2015/220 of 3 February 2015 laying down rules for the application of Council Regulation (EC) No 1217/2009 setting up a network for the collection of accountancy data on the incomes and business operation of agricultural holdings in the European Union (OJ L 46, 19.2.2015, p. 1).

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

Done at Brussels, 11 December 2015.

For the Commission
The President
Jean-Claude JUNCKER

ANNEX

Annexes II and VIII to Implementing Regulation (EU) 2015/220 are amended as follows:

(1) Annex II is amended as follows:

(a) the row concerning Croatia is replaced by the following:

	‘CROATIA	
861	Jadranska Hrvatska	329
862	Kontinentalna Hrvatska	922
	Total Croatia	1 251’

(b) the rows concerning Finland are replaced by the following:

	‘FINLAND	
670	Etelä-Suomi	403
680	Sisä-Suomi	229
690	Pohjanmaa	208
700	Pohjois-Suomi	110
	Total Finland	950’

(2) Annex VIII is amended as follows:

(a) in the seventh paragraph, the third indent relating to the degrees of accuracy of the farm return data is replaced by the following:

‘— areas: in ares (1 a = 100 m^2), except in the case of mushrooms which will be expressed in square metres of total cropped area and except in Table M “Subsidies”, where basic units are to be registered in ha.’;

(b) under Table A, in Section ‘A.CL. Classes’, the first sentence relating to the category A.CL.180.C. is replaced by the following:

‘A.CL.180.C. *Structural Funds area*: it shall be indicated in which one of the regions referred to in points (a), (b) or (c) of Article 90(2) of Regulation (EU) No 1303/2013 of the European Parliament and of the Council (*) the majority of the utilised agricultural area of the holding is situated.

(*) Regulation (EU) No 1303/2013 of the European Parliament and of the Council of 17 December 2013 laying down common provisions on the European Regional Development Fund, the European Social Fund, the Cohesion Fund, the European Agricultural Fund for Rural Development and the European Maritime and Fisheries Fund and laying down general provisions on the European Regional Development Fund, the European Social Fund, the Cohesion Fund and the European Maritime and Fisheries Fund and repealing Council Regulation (EC) No 1083/2006 (OJ L 347, 20.12.2013, p. 320).’;

(c) under Table B, in Section ‘B.UT. UAA for tenant farming’, the first paragraph of the category B.UT.20.A is replaced by the following:

‘B.UT.20.A UAA (arable land, permanent grassland, permanent crops and kitchen gardens) worked by a person other than the owner, tenant for life or leaseholder, holding a tenancy on the said area (the rent is payable in cash and/or in kind; being generally fixed in advance, it does not normally vary with the farming results) and/or UAA farmed on similar terms of tenure.’;

(d) in Table H, the row of category 5062 is replaced by the following:

'5062	**FO**	Taxes and other charges on land and buildings		—'

(e) under Table H, the first sentence of the first paragraph is replaced by the following:

'Provision of the data referred to in codes 3031-3033 is optional for the accounting years 2014-2016 for those Member States which used in the past the possibility under Article 3 of Commission Implementing Regulation (EU) No 385/2012 (*).

(*) Commission Implementing Regulation (EU) No 385/2012 of 30 April 2012 on the farm return to be used for determining the incomes of agricultural holdings and analysing the business operation of such holdings (OJ L 127, 15.5.2012, p. 1).';

(f) under the title 'GROUPS OF INFORMATION IN TABLE K', after the third paragraph, under the term 'Quantity (column Q)', the second sentence is replaced by the following:

'In the case of products of bee-keeping other than honey (code 700), the quantity is expressed in quintals of "honey equivalents".';

(g) under the title 'GROUPS OF INFORMATION IN TABLE L', in Section 'L.SA Sales', the last paragraph is replaced by the following:

'Grants and subsidies received for products during the accounting year are not included in the total for sales; they are entered in Table M "Subsidies" in the appropriate category (codes between 2110 and 2900). When marketing costs, if any, are known, they are not deducted from the sales total, but are given in Table H "Inputs" in the appropriate category of specific OGA costs (codes 4010 to 4090).'