

DOCUMENT

**Farm accountancy
data network**

**HANDBOOK
OF LEGISLATION
INSTRUCTIONS
NOTES FOR GUIDANCE**



**COMMISSION
OF THE EUROPEAN COMMUNITIES**

This document has been prepared for use within the Commission. It does not necessarily represent the Commission's official position.

This publication is also available in the following languages:

ES ISBN 92-825-7135-1
DA ISBN 92-825-7136-X
DE ISBN 92-825-7137-8
GR ISBN 92-825-7138-6
FR ISBN 92-825-7140-8
IT ISBN 92-825-7141-6
NL ISBN 92-825-7142-4
PT ISBN 92-825-7143-2

Cataloguing data can be found at the end of this publication.

Luxembourg: Office for Official Publications of the European Communities, 1987

ISBN 92-825-7139-4

Catalogue number: CB-48-87-614-EN-C

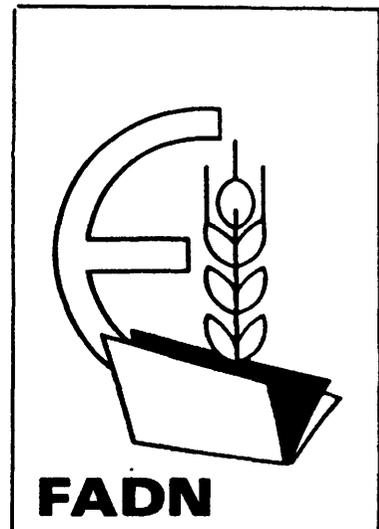
© ECSC-EEC-EAEC, Brussels • Luxembourg, 1987

Reproduction is authorized, except for commercial purposes, provided the source is acknowledged.

Printed in Belgium

COMMISSION
OF THE EUROPEAN COMMUNITIES

The farm accountancy
data network



HANDBOOK

OF LEGISLATION
INSTRUCTIONS
NOTES FOR GUIDANCE

Document

REVISION

MARCH 1987

SECTION II

THE LEGISLATION

CEE. VI/22

This document has been prepared for use within the Commission. It does not necessarily represent the Commission's official position.

Copyright ECSC-EEC-EAEC, Brussels - Luxembourg, 1987
Reproduction is authorized, except for commercial purposes, provided the source is acknowledged.

An operation of the scale of the farm accountancy data network relies on close collaboration between the Member States and Commission staff. May this handbook be a tribute to all those people who are in any way involved in this joint effort.

A. BASIC LEGISLATION (section II)

1. Creation of the Farm Accountancy Data Network

List of instruments in force at 1 October 1986

- Council Regulation No 79/65/EEC of 15 June 1965 setting up a network for the collection of accountancy data on the incomes and business operation of agricultural holdings in the European Economic Community.

OJ No 109, 23.06.1965

amended by :

- . Regulation (EEC) No 2835/72 of 29 December 1972

OJ No L 298, 31.12.1972

- . Council Decision of 1 January 1973 adjusting the instruments concerning the accession of the new Member States to the European Communities.

OJ No L 2, 01.01.1973

- . Regulation (EEC) No 2910/73 of 23 October 1973

OJ No L 299, 27.10.1973

- . Council Regulation (EEC) No 2143/81 of 27 July 1981

OJ No L 210, 30.07.1981

- . Act concerning the conditions of accession of the Hellenic Republic and the adjustments to the Treaties.

OJ No L 291, 19.11.1979

- . Documents concerning the accession of the Kingdom of Spain and the Portuguese Republic to the European Communities.

OJ No L 302, 15.11.1985

- . Regulation (EEC) No 3644/85 of 19 December 1985

OJ No L 348, 24.12.1985

- . Regulation (EEC) No 3768/85 of 20 December 1985

OJ No L 362, 31.12.1985

2. Selection of returning holdings

- Regulation (EEC) No 1859/82 of 12 July 1982 concerning the selection of returning holdings for the purpose of determining incomes of agricultural holdings.

This Regulation repeals Regulation No 91/66/EEC of 29 June 1966 (OJ No L 21, 4.07.1966) and the Regulations amending it.

OJ No L 205, 13.07.1982

amended by :

- . Regulation (EEC) No 13/84 of 4 January 1984

OJ No L 3, 05.01.1984

- . Regulation (EEC) No 1561/84 of 5 June 1984

OJ No L 150, 06.06.1984

- . Regulation (EEC) No 3368/84 of 30 November 1984

OJ No L 313, 01.12.1984

- . Regulation (EEC) No 3122/85 of 6 November 1985

OJ No L 297, 09.11.1985

- . Regulation (EEC) No 3548/85 of 16 December 1985

OJ No L 338, 17.12.1985

3. Collection, verification and forwarding of accountancy data

- Commission Regulation (EEC) No 1915/83 of 13 July 1983 on certain detailed implementing rules concerning the keeping of accounts for the purpose of determining the incomes of agricultural holdings.

OJ No L 190, 14.07.1983

B. OTHER LEGISLATION

1. The Farm Return (the relevant Regulations are not included in section II, but in section III dealing specifically with the Farm Return)

- Commission Regulation (EEC) No 2237/77 of 23 September 1977 on the form of farm return to be used for the purpose of the determining incomes of agricultural holdings.

OJ No L 263, 17.10.1977

amended by :

- . Regulation (EEC) No 600/79 of 29.03.1979

OJ No L 78, 30.03.1979

- . Regulation (EEC) No 3272/82 of 06.12.1982

OJ No L 347, 07.12.1982

- . Regulation (EEC) No 3123/85 of 6 November 1985

OJ No L 297, 09.11.1985

2. The Community typology for agricultural holdings (This Decision is not included in section II but forms section IV of the Handbook)

- Commission Decision 78/463/EEC of 7 April 1978 establishing a Community typology for agricultural holdings.

OJ No L 148, 05.06.1978

amended by :

- . Commission Decision 84/260/EEC of 29 February 1984

OJ No L 128, 14.05.1984

- . Commission Decision 84/542/EEC of 11 October 1984

OJ No L 293, 10.11.1984

- . Commission Decision 95/977/EEC of 7 June 1985

OJ No L 220, 17.08.1985

3. The keeping of accounts in connection with the improvement of the efficiency of agricultural structure

(see section II)

- . Council Regulation (EEC) No 797/85 of 12 April 1985 on improving the efficiency of agricultural structures.

OJ No L 93, 30.03.1985

Comprehensive list of legislation - notes

1. The number of the Official Journal of the European Communities in which the original text of the instrument was published is indicated at the top of each page.
2. Subsequent amendments, additions and corrigenda are inserted into the texts concerned between inverted commas. Alphabetical reference (e.g. (A)) is made to the amending legislation.

The main recitals of amending legislation are inserted within the recitals of the original instrument and referred to alphabetically.

The amending instruments do not appear in extenso.

3. Original legislation containing implementing rules, which are the basis of later instruments, have been given reference(s) in roman numerals to those subsequent acts. These are inserted alongside the appropriate rule.
4. Instruments referred to in brackets [] introduced amendments which were themselves subsequently amended.
5. Occasionally explanatory notes, which are not part of the legal text, have been added at the foot of the page. These are identified by asterisks. (*)

REGULATION No 79/65/EEC OF THE COUNCIL

of 15 June 1965

setting up a network for the collection of accountancy data on the incomes and business operation of agricultural holdings in the European Economic Community

(OJ No 109 of 23 June 1965, p. 1859/65)

THE COUNCIL OF THE EUROPEAN ECONOMIC COMMUNITY,

Having regard to the Treaty establishing the European Economic Community, and in particular Article 43 thereof;

Having regard to the proposal from the Commission;

Having regard to the Opinion of the European Parliament ⁽¹⁾;

Whereas the development of the common agricultural policy requires that there should be available objective and relevant information on incomes in the various categories of agricultural holding and on the business operation of holdings coming within categories which call for special attention at Community level;

Whereas the accounts of agricultural holdings constitute the basic source of essential data for any assessment of incomes on agricultural holdings or study of their business operation;

Whereas the data collected must be obtained from agricultural holdings specially and suitably selected in accordance with common rules and must be based on verifiable facts; whereas such data must reflect technical, economic and social conditions on the holdings involved, be taken from individual holdings, be available as quickly as possible, be based on uniform definitions, be presented in a common form and be usable at all times and in full detail by the Commission;

Whereas these objectives can be attained only by means of a Community network for the collection of farm accountancy data, based on the farm accountancy offices existing in each Member State, enjoying the confidence of the parties concerned and relying on their voluntary participation;

"Whereas the field of survey of the data network must comprise all the agricultural holdings of a certain economic size, irrespective of any outside work the operator may engage in;" ^(A)

Whereas the complexity, both at Community and at Member State level, of the work involved in creating a Community network for the collection of farm accountancy data is such that the setting up of the accounting system must proceed gradually, thus entailing for the first few years a limited field of survey;

"Whereas all the returning holdings surveyed in the Member States for the purposes of recording farm incomes in order to provide guidelines for agricultural policies should belong to the Community data network and the number of returning holdings must be increased accordingly; whereas this number must be able to develop within certain limits and in particular on the basis of developments in the field of agriculture and the information requirements of the common agricultural policy;" ^(A)

Whereas in selecting agricultural holdings and analysing and evaluating the data collected it is necessary to refer to data derived from other sources;

"Whereas in order to obtain accounting results that are sufficiently homogeneous at Community level, the returning holdings should be distributed among the various divisions and the various categories of holdings on the basis of a stratification of the field of survey based on the Community typology of agricultural holdings as established by Decision 78/463/EEC ⁽²⁾;" ^(A)

"Whereas returning holdings must be selected in accordance with the rules laid down in the context of a selection plan aimed at obtaining a representative accounting sample of the field of survey;"

⁽¹⁾ OJ No 157, 30.10.1963, p. 2653/63.

⁽²⁾ OJ No L 148, 5. 6. 1978, p. 1.

(A) "Whereas, in view of experience gained, it is desirable that the main decisions concerning the selection of returning holdings, particularly the establishment of the selection plan, should be adopted at national level; whereas, consequently, it is at that level that a body should be made responsible for this task; whereas those Member States which have several divisions should, however, be free to maintain regional committees ;"

"Whereas the national liaison agency must play a key role in the management of the data network; whereas, to this end, it should be entrusted with new duties ;"

"Whereas experience shows that it is no longer desirable to make provision for supplementary terms to be included in the contract to be concluded between the Member State and the accountancy offices ;"

"Whereas the divisions of the data network must, as far as possible, be identical with those used for the presentation of other regional data that are essential in order to provide guidelines for the common agricultural policy; whereas, in this respect, the Annex to Regulation No 79/65/EEC should be amended,"

Whereas farmers must be given an assurance that their accounts and all other individual details obtained in implementation of this Regulation will not be used for taxation purposes or divulged by persons participating

or having participated in the Community farm accountancy data network;

Whereas, in order that it may satisfy itself as to the objectivity and relevance of the data collected, the Commission must be in a position to obtain all necessary details concerning the manner in which the bodies entrusted with the selection of agricultural holdings and the accountancy offices participating in the Community farm accountancy data network discharge their duties and, if necessary, to send experts to work on the spot with the collaboration of the competent national authorities;

Whereas, to facilitate implementation of the provisions envisaged, a procedure should be provided for whereby the Member States and the Commission may co-operate closely within a Community committee;

Whereas after the Community farm accountancy data network has been in operation for a few years the Commission will be in a position to report on experience gained and to propose any necessary amendments to this Regulation;

HAS ADOPTED THIS REGULATION:

CHAPTER 1

Creation of a farm accountancy data network for the European Economic Community

Article 1

1. To meet the needs of the common agricultural policy, there shall be set up a Community network for the collection of farm accountancy data, hereinafter called the 'data network'.

2. The purpose of the data network shall be to collect the accountancy data needed for, in particular:

- (a) an annual determination of incomes on agricultural holdings coming within the field of survey defined in Article 4; and
- (b) a business analysis of agricultural holdings.

(A) 3. The data obtained pursuant to this Regulation shall, in particular, serve primarily as the basis for the drawing up of reports by the Commission on the situation of agriculture and of agricultural markets as well as on farm incomes in the Community; the reports are to be submitted annually to the Council and the European Parliament, in particular for the annual fixing of prices of agricultural produce.

Article 2

For the purposes of this Regulation:

(a) 'operator' means the natural person responsible for the day-to-day management of an agricultural holding;

(B) (b) "Category of holding" means a group of agricultural holdings which belong to the same categories as regards type of farming and economic size as defined in the Community typology for agricultural holdings established by Decision 78/463/EEC;

(A) R. (EEC) 2910/73

(B) R. (EEC) 2143/81

(*) The Commission Decision 78/463/EEC, establishing a Community typology for agricultural holdings, has been replaced since the exercise 1985 by the Decision 85/377/EEC.

(c) 'returning holding' means any agricultural holding making returns for the purposes of the data network;

(d) 'division' means the territory of a Member State, or any part thereof as delimited with a view to the selection or returning holdings; a list of such divisions appears in the Annex to the Regulation.

(e) 'accountancy data' means any technical, financial or economic data relating to an agricultural holding derived from accounts consisting of entries made systematically and regularly throughout the accounting year.

CHAPTER II

Determination of incomes on agricultural holdings

Article 3

The provisions of this Chapter concern the collection of accountancy data for the purpose of making an annual determination of incomes on agricultural holdings.

Article 4

1. The field of survey referred to in Article 1 (2) (a) shall cover the agricultural holdings having an economic size equal to or greater than a threshold expressed in European size units (ESU) as defined by Decision 78/463/EEC. (B) (I) (*)

2. To qualify as a returning holding, an agricultural holding shall:

(a) have an economic size equal to or greater than a threshold to be determined in accordance with paragraph 1;

(b) be farmed by a person willing and able to keep farm accounts and willing to allow the accountancy data from his holding to be made available to the Commission;

(I) Dec. 78/463/EEC
R. (EEC) 702/76

(c) be representative, together with the other holdings and at the level of each division, of the field of survey.

3. The maximum number of returning holdings shall be 75.000 for the Community.

On 1 March 1986, the number of returning holdings shall be :

- 12.000 for Spain; this number shall be gradually increased during the ensuing five years to reach finally 15.000,
- 1.800 for Portugal; this number shall be gradually increased during the ensuing five years to reach finally 3.000.

4. Detailed rules for the application of this Article, in particular the threshold for the economic size of holdings and the number of returning holdings per division, shall be adopted in accordance with the procedure laid down in Article 19.

Article 5

1. Each Member State shall, before 1 February 1982, set up a national committee for the data network, hereinafter called "National Committee".

2. The National Committee shall be responsible for the selection of returning holdings. To this end, its duties shall, in particular, include approval of:

- (a) the plan for the selection of returning holdings, specifying in particular the distribution of returning holdings per category of holding and the detailed rules for selecting the said holdings;
- (b) the report on the implementation of the plan for the selection of returning holdings.

3. The chairman of the National Committee shall be appointed by the Member State from among the members of this Committee.

The National Committee shall take its decisions unanimously; in the event of unanimity not being achieved, decisions shall be taken by an authority appointed by the Member State.

4. Member States which have several divisions may, for each of the divisions under their jurisdiction, set up a regional committee of the data network, hereinafter called "Regional Committee".

The Regional Committee shall in particular have the duty of cooperating with the liaison agency referred to in Article 6 in selecting the returning holdings.

5. Detailed rules for the application of this Article shall be adopted pursuant to the procedure laid down in Article 19.

Article 6

1. Each Member State shall appoint a liaison agency whose duties shall be :

- (a) to inform the National Committee, the Regional Committees and the accountancy offices of the detailed rules of application concerning them and to ensure that those rules are properly implemented;
- (b) to draw up and submit to the National Committee for its approval, and thereafter to forward to the Commission :

- the plan for the selection of returning holdings, which plan shall be drawn up on the basis of the most recent statistical data, presented in accordance with the Community typology of agricultural holdings,
- the report on the implementation of the plan for the selection of returning holdings;

(c) to compile :

- the list of returning holdings,
- the list of the accountancy offices willing and able to complete farm returns in accordance with the terms of the contracts provided for in Articles 9 and 14;

(d) to assemble the farm returns sent to it by the accountancy offices and to verify on the basis of a common inspection programme that they have been duly completed;

(e) to forward the duly completed farm returns to the Commission immediately after verification;

(f) to transmit to the National Committee, the Regional Committees and the accountancy offices the requests for information mentioned in Article 16 and to forward the relevant answers to the Commission.

2. The detailed rules for the application of this Article shall be adopted in accordance with the procedure laid down in Article 19.

I R. (EEC) 1859/82

A R. (EEC) 2143/81

C Documents concerning the accession of the Kingdom of Spain and the Portuguese Republic (annex I - section XIV - i)(OJ No L 302, 15.11.1985)

II R. (EEC) 1859/82

II R. (EEC) 184/66/EEC
R. (EEC) 747/68
R. (EEC) 1859/82

B R. (EEC) 2143/81

Article 7

1. Each returning holding shall be the subject of an individual and anonymous farm return.

2. The accountancy data provided by each farm return must be such that it is possible:

— to characterise the accounting holding by reference to the main elements of its factors of production;

— to assess the income of the holding in its various forms;

— to test by means of spot-checks the veracity of the information given.

3. The type of accountancy data to be given in a farm return, the form in which such data are to be presented and the definitions and instructions relating thereto shall be determined in accordance with the procedure laid down in Article 19.

I

Article 8

A farmer whose holding is selected as a returning holding shall choose from a list compiled for the purpose by the liaison agency an accountancy office willing to complete the return for his holding in accordance with the terms of the contract provided for in Article 9.

Article 9

1. A contract shall be concluded annually on the authority of the Member State between the competent authority designated by the latter and each accountancy office chosen as provided in Article 8. Under this contract the accountancy office will undertake, in consideration of a standard fee, to complete farm returns in a manner consistent with the provisions of Article 7.

II

2. The terms of this contract, which must be uniform in all Member States, shall be determined in accordance with the procedure laid down in Article 19.

II

3. Where the duties of an accountancy office are carried out by an administrative department, the latter shall be notified as to its duties through the normal administrative channels.

I

R. (EEC) 2237/77

R. (EEC) 600/79

R. (EEC) 3272/82

II

R. (EEC) 184/66

R. (EEC) 1860/82

CHAPTER III

Collection of accountancy data for the purpose of a business analysis of agricultural holdings

Article 10

The provisions of this Chapter concern the collection of accountancy data for the purpose of a business analysis of agricultural holdings.

Article 11

There shall be determined in accordance with the procedure laid down in Article 19:

— the subjects of the analyses mentioned in Article 1 (2) (b);

— detailed rules concerning the selection and number of returning holdings, these being established according to the objectives of each particular analysis.

Article 12

1. Each returning holding selected in accordance with the second indent of Article 11 shall be subject of a special farm return, which shall be individual to that holding and anonymous. This farm return shall include the accountancy data required under Article 7 (2) and all such further accountancy items and details as each particular analysis may require.

2. The type of accountancy data to be given in a special farm return, the form in which such data are to be presented and the definitions and instructions relating thereto shall be determined in accordance with the procedure laid down in Article 19.

3. Special farm returns shall be completed by the various accountancy offices chosen as provided in Article 13.

Article 13

A farmer whose holding is selected in accordance with the second indent of Article 11 shall choose from a list compiled for the purpose by the liaison agency an accountancy office willing to complete the special return for his holding in accordance with the terms of the contract provided for in Article 14.

Article 14

1. A contract shall be concluded on the authority of the Member State between the competent authority designated by the latter and each accountancy office chosen as provided in Article 13. Under this contract the accountancy office will undertake, in consideration of a standard fee, to complete special farm returns in a manner consistent with the provisions of Article 12.

2. The terms of this contract, which must be uniform in all Member States, shall be determined in accordance with the procedure laid down in Article 19.

The supplementary terms which may be included in this contract by Member States shall be determined in accordance with the same procedure.

3. Where the duties of a accountancy office are carried out by an administrative department, the latter shall be notified as to its duties through the normal administrative channels.

CHAPTER IV

General provisions

Article 15

1. It shall be prohibited to use for taxation purposes any individual accountancy data or other individual details obtained in implementation of this Regulation.

2. It shall be prohibited for any person participating or having participated in the data network to divulge any individual accountancy data or any other individual details of which knowledge was acquired in the exercise of his duties or otherwise incidentally to such exercise.

3. Member States shall take all appropriate measures to penalise infringement of the provisions of paragraph 2.

Article 16

(A) 1. The National Committee, the Regional Committees, the liaison agency and the accountancy offices shall be bound, within their respective areas of responsibility, to furnish the Commission with any information which the latter may request of them regarding the discharge of their duties under this Regulation.

(A) R. (EEC) 2143/81

(B) R. (EEC) 3768/85

Such requests for information made to the National Committee, the Regional Committees or to the accountancy offices and the relevant answers shall be forwarded in writing through the liaison agency.'

2. If the information supplied is inadequate or if such information fails to arrive in good time, the Commission may, with the collaboration of the liaison agency, send experts to work on the spot.

Article 17

There is hereby set up a Community Committee for the Farm Accountancy Data Network, hereinafter called the 'Community Committee'.

Article 18

1. The Community Committee shall consist of representatives of the Member States and of the Commission. Each Member State shall be represented on the Community Committee by not more than five officials.

The Chairman of the Community Committee shall be a representative of the Commission.

2. Where the procedure laid down in Article 19 is applied, the votes of Member States shall be weighted as provided in Article 148 (2) of the Treaty. The Chairman shall not vote.

Article 19

1. Where the procedure laid down in this Article is to be followed, matters shall be referred to the Community Committee by the Chairman, either on his own initiative or at the request of the representative of a Member State.

2. The representative of the Commission shall submit a draft of the measures to be adopted. The Community Committee shall deliver its opinion on such measures within a time limit set by the Chairman having regard to the urgency of the matter. Opinions shall be delivered by a majority of "forty five" votes. (B)

3. The Commission shall adopt measures which shall apply immediately. However, if these measures are not in accordance with the opinion of the Community Committee, they shall forthwith be communi-

cated by the Commission to the Council. In that event the Commission may defer application of the measures which it has adopted for not more than one month from the date of such communication.

The Council, acting by a qualified majority, may take a different decision within one month.

(A) *Article 20*

1. The Community Committee shall be consulted :

- (a) for the purpose of verifying that the plans for the selection of returning holdings are in conformity with the provisions of Article 4 ;
- (b) for the purpose of analyzing and evaluating the weighted annual results furnished by the data network, having regard in particular to data deriving from other sources *inter alia* from farm accounts and statistics generally and from national accounts.

2. The Community Committee may examine any other matter raised by its chairman, either on his own initiative or at the request of a representative of a Member State.

It shall examine each year, in October, the trend of farm incomes in the Community, referring in particular to the updated results of the data network.

It shall be kept regularly informed of the working of the data network.'

Article 21

The Chairman shall convene the meetings of the Community Committee.

Secretarial services for the Community Committee shall be provided by the Commission.

The Community Committee shall draw up its own rules of procedure.

Article 22

1. Appropriations to cover those costs of the data network attributable specifically to payment of fees to accountancy offices in consideration of their performance of the duties referred to in Articles 9 and 14 shall be included in the Community budget, in the Commission section.

'2. Costs in respect of the setting up and operation of the National Committee, Regional Committees and liaison agencies shall not be included in the Community budget.'

Article 23

Before 1 January 1990 the Commission shall submit to the Council a full report on the operation of the data network, together with any proposal for amending this Regulation.

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

Done at Brussels, 15 June 1965.

For the Council

The President

M. COUVE de MURVILLE

(A) 'ANNEX'List of divisions referred to in Article 2 (d) **(*)***Germany*

1. Schleswig-Holstein
2. Hamburg
3. Niedersachsen
4. Bremen
5. Nordrhein-Westfalen
6. Hessen
7. Rheinland-Pfalz
8. Baden-Württemberg
9. Bayern
10. Saarland
11. Berlin

France

1. Île de France
2. Champagne-Ardenne
3. Picardie
4. Haute-Normandie
5. Centre
6. Basse-Normandie
7. Bourgogne
8. Nord-Pas de Calais
9. Lorraine
10. Alsace
11. Franche-Comté
12. Pays de la Loire
13. Bretagne
14. Poitou-Charentes
15. Aquitaine
16. Midi-Pyrénées
17. Limousin
18. Rhône-Alpes
19. Auvergne
20. Languedoc-Roussillon
21. Provence-Alpes-Côte d'Azur
22. Corse

Italy

1. Piemonte
2. Valle d'Aosta
3. Lombardia
4. Alto Adige
5. Trentino
6. Veneto
7. Friuli — Venezia Giulia
8. Liguria
9. Emilia — Romagna

(A) R. (EEC) 2143/81**(*)** See map of FADN divisions in Part V.

- (A)
10. Toscana
 11. Umbria
 12. Marche
 13. Lazio
 14. Abruzzi
 15. Molise
 16. Campania
 17. Puglia
 18. Basilicata
 19. Calabria
 20. Sicilia
 21. Sardegna

Belgium

Constitutes a single division

Luxembourg

Constitutes a single division

Netherlands

Constitutes a single division

Denmark

Constitutes a single division

Ireland

Constitutes a single division

United Kingdom

1. England — north region
2. England — east region
3. England — west region
4. Wales
5. Scotland
6. Northern Ireland

Greece

1. Μακεδονία — Θράκη
2. Ήπειρος — Πελοπόννησος — Νήσοι Ίονίου,
3. Θεσσαλία,
4. Στερεά Έλλάς — Νήσοι Αιγαίου — Κρήτη.

(B) *Spain*

1. Galicia,
2. Asturias,
3. Cantabria,
4. País Vasco,
5. Navarra,
6. La Rioja,
7. Aragón,
8. Cataluña,
9. Baleares,
10. Castilla-León,
11. Madrid,
12. Castilla-La Mancha,
13. Comunidad Valenciana,
14. Murcia,
15. Extremadura,
16. Andalucía,
17. Canarias.

(B) *Portugal*

1. Entre-Douro-e-Minho e Beira Litoral,
2. Trás-os-Montes e Beira Interior,
3. Ribatejo-Oeste,
4. Alentejo e Algarve,
5. Açores e Madeira.

(A) R. (EEC) 2143/81

(B) R. (EEC) 3644/85

COMMISSION REGULATION (EEC) No 1859/82
of 12 July 1982
concerning the selection of returning holdings for the purpose of determining
incomes of agricultural holdings

(OJ No L 205 of 13 July 1982, p. 5)

THE COMMISSION OF THE EUROPEAN
COMMUNITIES,

Having regard to the Treaty establishing the European
Economic Community,

Having regard to Council Regulation No 79/65/EEC
of 15 June 1965 setting up a network for the collec-
tion of accountancy data on the incomes and business
operation of agricultural holdings in the European
Economic Community ⁽¹⁾, as last amended by Council
Regulation (EEC) No 2143/81 ⁽²⁾, and in particular
Articles 4 (4), 5 (5) and 6 (2) thereof,

Whereas returning holdings must be selected in a
uniform manner in each division and whereas to that
end detailed rules should be laid down to implement
the relevant provisions of Regulation No 79/65/EEC ;

Whereas in the light of the latest amendments to
Regulation No 79/65/EEC and of experience acquired
since 1965 the detailed rules for the selection of
returning holdings should be completely revised ;
whereas, accordingly, Commission Regulation No
91/66/EEC ⁽³⁾, should be repealed and replaced by a
new Regulation ;

Whereas the holdings to be studied in connection
with the farm accountancy data network fall within the
field of survey of the structure surveys and of Commu-
nity or national censuses of agricultural holdings ;

Whereas the data available for the purposes of drawing
up selection plans for the '1982' and subsequent
accounting years and the difference in the agricultural
situation as between the different Member States
require that thresholds of economic size which vary by
Member State, and even in some cases by division, be
adopted for that year ;

Whereas experience shows that operation of the data
network is facilitated if the number of returning
holdings selected per division is allowed to vary within
certain limits on condition that the total number of
holdings per Member State is complied with ;

Whereas the selection plan must include a minimum
number of elements enabling its validity in relation to

the objectives of the farm accountancy data network to
be assessed ;

Whereas the selection plan must be drawn up prior to
the beginning of the corresponding accounting year so
that it can be approved before being used for the
selection of returning holdings ;

Whereas the report on the implementation of the
selection plan for returning holdings must cover the
different aspects of the plan's implementation with a
view in particular to identifying any adjustments
which may be necessary for subsequent accounting
years and whereas the report must also take account of
the use of certain data from the plan for the purposes
of the weighting to be given to the accountancy data ;

Whereas the measures provided for in this Regulation
are in accordance with the opinion of the Community
Committee on the Farm Accountancy Data Network,

HAS ADOPTED THIS REGULATION :

Article 1

For the purposes of this Regulation 'agricultural
holding' means a farm business as defined in the
context of the Community agricultural surveys and
censuses.

Article 2

For the '1982' accounting year — a period of 12
consecutive months beginning between 1 January and
1 July 1982 — and for subsequent accounting years,
the threshold of economic size as referred to in Article
4 of Regulation No 79/65/EEC shall be as follows :

- 6 ESU in Belgium and the Netherlands,
- 4 ESU in Germany, France, Luxembourg,
Denmark, and the United Kingdom (not including
Northern Ireland),
- 2 ESU in Ireland and Northern Ireland,
- 1 ESU in Italy and Greece.

⁽¹⁾ OJ No 109, 23. 6. 1965, p. 1859/65.

⁽²⁾ OJ No L 210, 30. 7. 1981, p. 1.

⁽³⁾ OJ No 121, 4. 7. 1966, p. 2249/66.

'For the "1986" accounting year — a period of 12 consecutive months beginning between 1 January and 1 July 1986 — and for subsequent accounting years, the threshold of economic size as referred to in Article 4 of Regulation No 79/65/EEC shall be as follows, in ESU as defined in Annex III to Commission Decision 85/377/EEC (1):

— for the Netherlands :	16 ESU,
— for Belgium :	12 ESU,
— for Germany :	8 ESU,
— for France :	8 ESU,
— for Luxembourg :	8 ESU,
— for Denmark :	8 ESU,
— for the United Kingdom (not including Northern Ireland) :	8 ESU,
— for Northern Ireland :	4 ESU,
— for Ireland :	2 ESU,
— for Italy :	2 ESU,
— for Greece :	2 ESU,
— for Spain :	2 ESU,
— for Portugal :	1 ESU,

(1) OJ No L 220, 17. 8. 1985, p. 1.

Article 3

The number of returning holdings per division shall be as shown in Annex I.

The number of returning holdings to be selected in each division may differ from that shown in Annex I by up to 20 % in either direction provided that this does not entail a reduction in the total number of returning holdings per Member State.

Article 4

The plan for the selection of returning holdings must ensure the representativeness of the returning holdings as a whole.

It shall include :

- (a) the elements on which it is based, namely :
- particulars of the statistical reference sources,
 - the procedures for stratifying the field of survey in accordance with the Community typology of holdings, taking account, where appropriate, of additional national criteria,
 - the procedures for determining the selection rate chosen for each stratum.

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

Done at Brussels, 12 July 1982.

- the procedures for the selection of returning holdings,
- the procedures for the possible later updating of the selection plan,
- the probable period of validity of the selecting plan ;

- (b) the breakdown of holdings in the field of survey classified in accordance with the Community typology of holdings (corresponding at least to the principal types) and the number of returning holdings to be selected for each of the strata adopted.

Article 5

The selection plan shall be forwarded to the Commission not later than two months before the beginning of the first accounting year to which it relates.

The procedures and time limits for communicating adjustments to the selection plan to the Commission shall be the same as for the forwarding of the plan itself.

Article 6

The report on the implementation of the selection plan for returning holdings shall include :

1. The breakdown of the selected returning holdings by category of holding ;
2. comments on the analysis of discrepancies recorded between the selection plan and the returning holdings selected, on the guidelines to be employed, in improving the selection for the subsequent accounting year, and on the precautions to be taken in weighting the accounting data.

The implementation report shall be submitted in accordance with the model set out in Annex II. It shall be forwarded to the Commission within 6 months of the beginning of the accounting year.

Article 7

Regulation No 91/66/EEC is hereby repealed.

Article 8

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

It shall be applicable as from the accounting year 1982.

For the Commission

Poul DALSAER

Member of the Commission

ANNEX I

Number of returning holdings by division

Reference Number	Name of division	Number of returning holdings (accounting year '1982' onwards)
	GERMANY	
010	Schleswig-Holstein	500
020	Hamburg	40
030	Niedersachsen	800
040	Bremen	—
050	Nordrhein-Westfalen	660
060	Hessen	370
070	Rheinland-Pfalz	480
080	Baden-Württemberg	620
090	Bayern	960
100	Saarland	70
110	Berlin	—
	Total Germany	4 500
	FRANCE	
121	Île-de-France	95
131	Champagne-Ardenne	260
132	Picardie	230
133	Haute-Normandie	145
134	Centre	350
135	Basse-Normandie	215
136	Bourgogne	285
141	Nord — Pas-de-Calais	305
151	Lorraine	215
152	Alsace	160
153	Franche-Comté	200
162	Pays de la Loire	440
163	Bretagne	475
164	Poitou-Charentes	325
182	Aquitaine	425
183	Midi-Pyrénées	430
184	Limousin	195
192	Rhône-Alpes	360
193	Auvergne	320
201	Languedoc-Roussillon	340
203	Provence — Alpes — Côte d'Azur	270
204	Corse	60
	Total France	6 100

Reference number	Name of division	Number of returning holdings			
		Accounting year			
		1982	1983	1984	1985 onwards
	ITALY		(A)	(B)	(C)
221	Valle d'Aosta	70	206	237	263
222	Piemonte	940	752	842	950
230	Lombardia	950	2 641	3 068	3 469
241	Trentino	150	285	332	375
242	Alto Adige	150	415	480	549
243	Veneto	900	851	971	1 106
244	Friuli-Venezia Giulia	250	428	498	558
250	Liguria	350	403	458	513
260	Emilia-Romagna	900	1 542	1 802	2 055
270	Toscana	900	907	1 035	1 161
281	Marche	450	502	569	645
282	Umbria	400	642	745	841
291	Lazio	650	620	704	787
292	Abruzzo	450	269	301	328
301	Molise	140	237	268	301
302	Campania	950	422	460	499
303	Calabria	700	471	516	563
311	Puglia	800	599	681	756
312	Basilicata	350	394	441	499
320	Sicilia	950	698	775	858
330	Sardegna	600	716	817	924
	Total : Italy	12 000	14 000	16 000'	18 000'

Reference number	Name of division	Number of returning holdings (accounting year 1982 onwards)
340	BELGIUM	1 000
350	LUXEMBOURG	300
360	NETHERLANDS	1 500
370	DENMARK	2 000
380	IRELAND	1 300
	UNITED KINGDOM	
411	England — North Region	420
412	England — East Region	650
413	England — West Region	430
421	Wales	300
431	Scotland	380
441	Northern Ireland	320
	Total : United Kingdom	2 500

Reference number	Name of division	Number of returning holdings			
		Accounting year			
		1982	1983	1984	1985 onwards
	GREECE				
450	Makedonia — Thraki	1 510	2 070	2 380	2 480
460	Ipiros — Peloponnissos — Nissi Ioniou	1 120	1 530	1 760	1 840
470	Thessalia	560	770	900	930
480	Stereia Ellas — Nissi Egeaeu — Kriti	1 210	1 630	1 860	1 950
	Total : Greece	4 400	6 000	6 900	7 200

(A)

R. (EEC) 13/84

(B)

R. (EEC) 1561/84

(C)

R. (EEC) 3368/84

Reference Number	Name of division	Number of returning holdings				
		Accounting years				
		1986	1987	1988	1989	1990 onwards
(A)	SPAIN					
500	Galicia	600				
505	Asturias	350				
510	Cantabria	250				
515	Pais Vasco	400				
520	Navarra	450				
525	La Rioja	400				
530	Aragón	650				
535	Cataluña	650				
540	Baleares	300				
545	Castilla-León	2 000				
550	Madrid	300				
555	Castilla-La Mancha	1 400				
560	Comunidad Valenciana	750				
565	Murcia	400				
570	Extremadura	800				
575	Andalucía	2 000				
580	Canarias	300				
	Total Spain	12 000	12 000	13 000	14 000	15 000

Reference Number	Name of division	Number of returning holdings				
		Accounting years				
		1986	1987	1988	1989	1990 onwards
(B)	PORTUGAL					
610	Entre Douro e Minho e da Beira Litoral	500				
620	Trás-os-Montes e da Beira Interior	300				
630	Ribatejo-Oeste	500				
640	Alentejo e do Algarve	300				
650	Açores e da Madeira	200				
	Total Portugal	1 800	2 100	2 400	2 700	3 000

(A) R. (EEC) 3122/85

(B) idem

**COMMISSION REGULATION (EEC) No 1915/83
of 13 July 1983**

**on certain detailed implementing rules concerning the keeping of accounts for
the purpose of determining the incomes of agricultural holdings**

(OJ No L 190 of 14 July 1983, p. 25)

THE COMMISSION OF THE EUROPEAN
COMMUNITIES,

Having regard to the Treaty establishing the European
Economic Community,

Having regard to Council Regulation No 76/65/EEC
of 15 June 1965 setting up a network for the collec-
tion of accountancy data on the incomes and business
operation of agricultural holdings in the European
Economic Community⁽¹⁾, as last amended by Regula-
tion (EEC) No 2143/81⁽²⁾, and in particular Articles 6
and 9 thereof,

Whereas Commission Regulation No 184/66/EEC⁽³⁾,
as last amended by Regulation (EEC) No 1860/82⁽⁴⁾,
should be adjusted to the present situation in which
the data network operates;

Whereas a contract is to be concluded annually
between the competent authorities designated by each
Member State and accountancy offices which do not
belong to an administrative department whereby the
accountancy office undertakes to fulfil its obligations
in compliance with Community rules; whereas the
contract in question should include provisions refer-
ring to the Community rules concerned;

Whereas in order to ensure that data network results
are presented each year at a time which is not too
distant from the date on which the first farm returns
are forwarded to the Commission, the period during
which the end of the accounting year may fall should
be limited;

Whereas the time limit for the forwarding of farm
returns must be such as to allow the accountancy
offices, liaison agencies and the Commission to carry
out their tasks;

Whereas the period for the forwarding of returns
should be calculated from the end of the accounting
year to which they relate;

Whereas, in order to be considered duly completed, a
farm return must contain data which are factually
accurate and recorded and presented in accordance
with Commission Regulation (EEC) No 2237/77 of 23
September 1977 on the form of farm return to be used
for the purpose of determining incomes of agricultural

holdings⁽⁵⁾, as last amended by Regulation (EEC) No
3272/82⁽⁶⁾;

Whereas the standard fee chargeable to the Commis-
sion must be paid for farm returns duly completed and
forwarded within the prescribed period;

Whereas, as a result of the general rise in costs and its
effects on the cost of completing the farm return, the
fee should be revised at regular intervals;

Whereas, in order to improve the execution of the
financial operations involved in paying the standard
fee, provision should be made for a payment on
account;

Whereas Regulation No 184/66/EEC should be
repealed from the beginning of the 1984 accounting
year and the new provisions applied from the begin-
ning of the same year;

Whereas the Community Committee on the Farm
Accountancy Data Network has not delivered an
opinion within the time limit set by its chairman,

HAS ADOPTED THIS REGULATION:

Article 1

The contract referred to in Article 9 (1) of Regulation
No 79/65/EEC shall contain at least the clauses set out
in the Annex.

Article 2

The accounting year of 12 consecutive months
referred to in point I (a) of Annex II to Regulation
(EEC) No 2237/77 shall end during the period 31
December to 30 June inclusive.

Article 3

After verifying their contents the liaison agency shall
forward all the farm returns, presented in the form
required by Annex III to Regulation (EEC) No
2237/77, under confidential cover to the Commission
not later than nine months after the end of the
accounting year to which they relate.

⁽¹⁾ OJ No 109, 23. 6. 1965, p. 1859/65.

⁽²⁾ OJ No L 210, 30. 7. 1981, p. 1.

⁽³⁾ OJ No 213, 23. 11. 1966, p. 3637/66.

⁽⁴⁾ OJ No L 205, 13. 7. 1982, p. 10.

⁽⁵⁾ OJ No L 263, 17. 10. 1977, p. 1.

⁽⁶⁾ OJ No L 347, 7. 12. 1982, p. 10.

Where the nine-month period in question allows a liaison agency to forward all the farm returns for which it is responsible after 31 December following the end of the accounting year, the liaison agency shall, between 15 and 31 December, forward to the Commission all the farm returns which have been duly completed and which are in its possession; the remaining farm returns shall be forwarded to the Commission at a later date, within the prescribed period.

Article 4

A farm return shall be regarded as having been duly completed where:

- it contents are factually accurate, and
- the accountancy data contained therein have been recorded and are presented in accordance with the provisions of Regulation (EEC) No 2237/77.

Article 5

1. The Commission shall pay a standard fee to the Member State concerned in respect of each duly completed farm return forwarded to it within the period prescribed in Article 3.

2. The standard fee shall be paid in two instalments:

- a payment on account corresponding to 50 % of the fee shall be paid at the beginning of each Member State's accounting year for the number of returning holdings laid down in Annex I to Commission Regulation (EEC) No 1859/82⁽¹⁾,
- the balance, to be calculated by multiplying the fee by the number of duly completed farm returns forwarded to the Commission and subtracting the abovementioned payment on account, shall be paid within six months of receipt of the farm returns by the Commission.

3. The amount of the standard fee shall be fixed in accordance with the procedure laid down in Article 19 of Regulation No 79/65/EEC.

Article 6

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

It shall apply from the beginning of the 1984 accounting year.

Regulation No 184/66/EEC is hereby repealed. It shall remain applicable until the end of the 1983 accounting year.

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

Done at Brussels, 13 July 1983.

For the Commission

Poul DALSAGER

Member of the Commission

⁽¹⁾ OJ No L 205, 13. 7. 1982, p. 5.

ANNEX

Terms of the contract referred to in Article 9 of Regulation No 79/65/EEC

The contracts concluded between the competent authority designated by the Member State and accounting offices which do not belong to an administrative department and which have been chosen in accordance with the provisions of Regulation No 79/65/EEC shall include at least the following terms, expressed explicitly :

- an undertaking by the accountancy office to complete the farm returns in accordance with the Community rules,
 - an undertaking by the accountancy office to forward the farm returns within a period which make it possible to comply with the Community rules,
 - an undertaking by the accountancy office to supply the liaison agency with all the information which the latter may request regarding the discharge of its duties,
 - an undertaking by the accountancy office not to divulge any individual accountancy data or any other individual details which it obtains in the performance of its duties or otherwise incidentally to the performance of its duties in connection with the Farm Accountancy Data Network, and an undertaking that all the persons engaged in the performance of such tasks will be bound by the same obligations and that it will take all the necessary measures to that effect.
-

COMMISSION REGULATION (EEC) No 3374/85

of 29 November 1985

fixing the standard fee per farm return for the 1986 accounting year of the Farm

Accountancy Data Network

OJ No L 321/59, 30.11.1985

THE COMMISSION OF THE EUROPEAN COMMUNITIES,

Having regard to the Treaty establishing the European Economic Community,

Having regard to Council Regulation No 79/65/EEC of 15 June 1965 setting up a network for the collection of accountancy data on the incomes and business operation of agricultural holdings in the European Economic Community⁽¹⁾, as last amended by Regulation (EEC) No 2143/81⁽²⁾, and in particular Article 9 thereof,

Whereas Article 5 of Commission Regulation (EEC) No 1915/83 of 13 July 1983 on certain detailed implementing rules concerning the keeping of accounts for the purpose of determining the incomes of agricultural holdings⁽³⁾ provides that a standard fee shall be fixed to be paid by the Commission to the Member States for each farm return completed;

Whereas Commission Regulation (EEC) No 3479/84⁽⁴⁾ fixes the standard fee for the 1985 accounting year at 80 ECU per farm return;

Whereas, as a result of the general rise in costs and its effects on the cost of completing the farm return, the fee should be revised;

Whereas the measures provided for in this Regulation are in accordance with the opinion of the Community Committee on the Farm Accountancy Data Network,

HAS ADOPTED THIS REGULATION:

Article 1

The standard fee paid by the Commission to Member States for each duly completed farm return is hereby fixed at 85 ECU for the 1986 accounting year.

Article 2

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

It shall apply for the 1986 accounting year.

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

Done at Brussels, 29 November 1985.

For the Commission

Frans ANDRIESEN

Vice-President

For the accounting year 1987 the standard fee has been fixed at 90 ECU (Commission regulation (EEC) No 650/87 - OJ No L 62 - 05.03.1987 - p. 18).

⁽¹⁾ OJ No 109, 23. 6. 1965, p. 1859/65.

⁽²⁾ OJ No L 210, 30. 7. 1981, p. 1.

⁽³⁾ OJ No L 190, 14. 7. 1981, p. 25.

⁽⁴⁾ OJ No L 326, 13. 12. 1984, p. 12.

COUNCIL REGULATION (EEC) No 797/85
of 12 March 1985
on improving the efficiency of agricultural structures

OJ No L 93, 30.03.1985, p. 1

THE COUNCIL OF THE EUROPEAN
COMMUNITIES,

Having regard to the Treaty establishing the European Economic Community, and in particular Articles 42 and 43 thereof,

.../...

Whereas, because of the diversity of their causes, nature and gravity, structural problems in agriculture may require solutions which vary according to region and are capable of adjustment over a period of time; whereas such solutions must contribute to the overall economic and social development of each region concerned; whereas the best results can be achieved if, acting on the basis of Community concepts and criteria, Member States implement the common measures individually through their own procedures laid down by law, regulation or administrative action;

.../...

Whereas, in the future, the only holdings capable of adjusting to economic conditions will be those on which the farmer has adequate vocational skill and competence, and on which profitability is verified by accounts and by a physical improvement plan:

.../...

Whereas the keeping of accounts is essential to the correct assessment of the financial and economic situation of holdings, and in particular of those undergoing modernization; whereas a financial incentive may encourage the keeping of accounts;

Whereas, in the interests of rational production and of improvement in living conditions, encouragement should also be given to the formation of groups having as their purpose mutual aid between holdings, a more rational common use of agricultural equipment, or group farming operations;

Whereas in the same context it is also necessary to encourage the creation of agricultural associations whose objective is the establishment of replacement and management services;

.../...

Whereas the proposed measures are in the Community's interest and are intended to achieve the objectives set out in Article 39 (1) (a) of the Treaty, including the structural changes necessary for the proper functioning of the common market; whereas they therefore constitute common measures within the meaning of Article 6 of Council Regulation (EEC) No 729/70 of 21 April 1970 on the financing of the common agricultural policy⁽¹⁾; whereas, in addition, it is necessary to strengthen Community financing for certain regions and for certain measures so that the measures envisaged may be as effective as possible;

.../...

HAS ADOPTED THIS REGULATION:

Article 1

1. With a view to assisting the continuous development of agriculture in the Community, a common measure within the meaning of Article 6 (1) of Regulation (EEC) No 729/70, to be implemented by the Member States, is hereby introduced in order to improve the efficiency of holdings and to help develop their structures, while at the same time ensuring the permanent conservation of the natural resources of agriculture.

2. In accordance with Titel VIII, the Guidance Section of the European Agricultural Guidance and Guarantee Fund, hereinafter referred to as 'the Fund', shall make a contribution towards the measure referred to in paragraph 1 concerning:

- (a) investments in agricultural holdings and the installation of young farmers;
- (b) other measures to assist agricultural holdings, such as the introduction of the keeping of accounts and the establishment and operation of groups, services and other facilities for the benefit of several holdings;

⁽¹⁾ OJ No L 94, 28. 4. 1970, p. 13.

TITLE I

System of aid for investments in agricultural holdings

Article 2

1. In order to contribute to the improvement of agricultural incomes and of living, working and production conditions on agricultural holdings, Member States shall, pursuant to the common measure referred to in Article 1, introduce a system of investment aid to agricultural holdings where the farmer :

- (a) practises farming as his main occupation ;
 - (b) possesses adequate occupational skill and competence ;
 - (c) submits a plan for materially improving his holding.
- .../...
- (d) undertakes to keep simplified accounts entailing at least :

- the recording of the revenue and expenditure of the holding, with supporting documents,
- the drawing up of an annual balance sheet of the assets and liabilities of the holding.

.../...

TITLE II

Other measures to assist agricultural holdings

Article 9

1. Member States may introduce a scheme to encourage the introduction of accounting on agricultural holdings.

The scheme shall involve granting to farmers whose main occupation is farming, and who apply therefore, an aid spread over at least the first four years during which management accounts are kept on their holdings, on the understanding that accounts will be kept for at least four years.

Member States shall determine the amount of such aid within a range of 700 to 1 050 ECU.

2. The keeping of accounts referred to in paragraph 1 shall :

- (a) comprise :
 - the preparation of annual opening and closing valuations,
 - the systematic and regular recording over the accounting year of the various transactions in cash or in kind concerning the holding ;

(b) conclude with the presentation each year of :

- a description of the general characteristics of the holding, and in particular of the inputs,
- a detailed balance sheet (assets and liabilities) and trading account (expenditure and income),
- the necessary data, including in particular the earned income per MWU and the farmer's income, for assessing the efficiency of the management of the holding as a whole and the profitability of the main enterprises of the holding.

3. Where a holding is chosen by bodies appointed by Member States for the collection of accountancy data for the purposes of information and scientific study, in particular within the framework of the Community accountancy data network, and the farmer is in receipt of aid as provided for in paragraph 1, he must undertake to make available to those bodies, under conditions of anonymity, the accountancy data relating to his holding.

.../...

Article 12

1. Member States may, on request, grant launching aid to contribute to covering the management costs of agricultural associations having as their object the provision of farm management services.

2. The aid referred to in paragraph 1 shall be granted in respect of the work of staff responsible for analyzing accounting results and other data for the farmers.

3. To be eligible for the aid referred to in paragraph 1, farm management services must be approved by the Member State and must employ on a full-time basis at least one member of staff qualified for the work specified in paragraph 2.

4. Member States shall lay down the conditions for the approval of services as referred to in paragraph 1, and in particular :

- their legal form,
- the provisions governing their management and accounting practices,
- their minimum duration, which must not be less than 10 years,
- the minimum number of affiliated farmers.

5. Member States shall fix the amount of the launching aid referred to in paragraph 1, which shall not exceed 12 000 ECU per member of staff employed on a full-time basis in the work specified in paragraph 2. This amount shall be spread over the first five years of each member of staff's employment; it may be spread degressively over this period.

.../...

6. Member States may replace the system of launching aid provided for in paragraph 5 with a system of farm management aids for farmers practising farming as their main occupation who make use of the farm management services referred to in paragraph 1.

In this event, Member States shall set the aid up to a maximum of 500 ECU to be spread over at least two years.

.../...

TITLE VIII

General and financial provisions

Article 23

1. The estimated period of time required for carrying out the common measure shall end on 31 December 1994.
2. Five years after this Regulation takes effect, its detailed rules shall be re-examined by the Council acting on a proposal from the Commission.
3. The Fund's total contribution to the cost of the common measure is estimated at 1 988 million ECU for the first five years.

.../...

Article 26

1. The expenditure incurred by Member States in connection with the measures provided for in Articles 3 to 7, 9 to 17, 20 and 21 shall be eligible for aid from the Fund.

.../...

The Fund may also reimburse to Member States up to 25 % of eligible expenditure under the measures provided for in Articles 9 to 12 and 21.

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

Done at Brussels, 12 March 1985.

Article 30

Member States may lay down additional conditions as regards the implementation of the aid measures provided for in this Regulation.

Article 31

Subject to the provisions of Article 8 and Article 13, this Regulation shall be without prejudice to the Member States' right to adopt additional aid measures in the field covered by this Regulation with conditions or rules for granting them differing from those laid down herein or with amounts exceeding the ceilings laid down herein provided that such measures are taken in conformity with Articles 92 to 94 of the Treaty.

Article 32

1. Member States shall, within six months of the date of its entry into force, bring into force the measures necessary to comply with this Regulation.

At the same time, they shall make provision for effective checks of the information used to calculate the aids eligible for assistance from the Fund.

2. However, the prohibitions and restrictions laid down in Articles 3 and 8 (4) shall apply to applications made after the entry into force of this Regulation.

.../...

Article 35

This Regulation shall enter into force on 1 April 1985.

For the Council
The President
F. M. PANDOLFI

**Farm accountancy data network
Handbook of legislation instructions — Notes for guidance**

Document

Luxembourg: Office for Official Publications of the European Communities

1987 — 34 pp. — 21.0 x 29.7 cm

ES, DA, DE, GR, EN, FR, IT, NL, PT

ISBN 92-825-7139-4

Catalogue number: CB-48-87-614-EN-C

Price (excluding VAT) in Luxembourg:

ECU 5.80 BFR 250 IRL 4.50 UKL 4.10 USD 6.70

**Venta y suscripciones · Salg og abonnement · Verkauf und Abonnement · Πωλήσεις και συνδρομές
Sales and subscriptions · Vente et abonnements · Vendita e abbonamenti
Verkoop en abonnementen · Venda e assinaturas**

BELGIQUE/BELGIË

Moniteur belge / Belgisch Staatsblad
Rue de Louvain 40-42 / Leuvensestraat 40-42
1000 Bruxelles/1000 Brussel
Tél. 512 00 26
CCP/Postrekening 000-2005502-27

Sous-dépôts/Agentschappen:

**Librairie européenne /
Europese Boekhandel**

Rue de la Loi 244/Wetstraat 244
1040 Bruxelles/1040 Brussel

CREDOC

Rue de la Montagne 34/Bergstraat 34
Bte 11/Bus 11
1000 Bruxelles/1000 Brussel

DANMARK

Schultz EF-publikationer

Møntergade 19
1116 København K
Tlf: (01) 14 11 95
Girokonto 200 11 95

BR DEUTSCHLAND

Bundesanzeiger Verlag

Breite Straße
Postfach 10 80 06
5000 Köln 1
Tel. (02 21) 20 29-0
Fernschreiber
ANZEIGER BONN 8 882 595
Telecopierer:
20 29 278

GREECE

G.C. Eleftheroudakis SA

International Bookstore
4 Nikis Street
105 63 Athens
Tel. 322 22 55
Telex 219410 ELEF

Sub-agent for Northern Greece:

Molho's Bookstore

The Business Bookshop
10 Tsimiski Street
Thessaloniki
Tel. 275 271
Telex 412885 LIMO

ESPAÑA

Boletín Oficial del Estado

Trafalgar 27
E-28010 Madrid
Tel. (91) 446 60 00

Mundi-Prensa Libros, S.A.

Castelló 37
E-28001 Madrid
Tel. (91) 431 33 99 (Libros)
431 32 22 (Suscripciones)
435 36 37 (Dirección)
Télex 49370-MPLI-E

FRANCE

**Service de vente en France des publications
des Communautés européennes**

Journal officiel
26, rue Desaix
75732 Paris Cedex 15
Tél. (1) 45 78 61 39

IRELAND

Government Publications Sales Office

Sun Alliance House
Molesworth Street
Dublin 2
Tel. 71 03 09

or by post

Stationery Office

St Martin's House
Waterloo Road
Dublin 4
Tel. 68 90 66

ITALIA

Licosa Spa

Via Lamarmora, 45
Casella postale 552
50 121 Firenze
Tel. 57 97 51
Telex 570466 LICOSA I
CCP 343 509

Subagenti:

Libreria scientifica Lucio de Biasio - AEIOU

Via Meravigli, 16
20 123 Milano
Tel. 80 76 79

Libreria Tassi

Via A. Farnese, 28
00 192 Roma
Tel. 31 05 90

Libreria giuridica

Via 12 Ottobre, 172/R
16 121 Genova
Tel. 59 56 93

GRAND-DUCHÉ DE LUXEMBOURG

**Office des publications officielles
des Communautés européennes**

2, rue Mercier
L-2985 Luxembourg
Tél. 49 92 81
Télex PUBOF LU 1324 b
CCP 19190-81
CC bancaire BIL 8-109/6003/200

Messageries Paul Kraus

11, rue Christophe Plantin
L-2339 Luxembourg
Tél. 48 21 31
Télex 2515
CCP 49242-63

NEDERLAND

Staatsdrukkerij- en uitgeverijbedrijf

Christoffel Plantijnstraat
Postbus 20014
2500 EA 's-Gravenhage
Tel. (070) 78 99 11

PORTUGAL

Imprensa Nacional

Av. Francisco Manuel de Melo, 5
P-1000 Lisboa
Tel. 65 39 96

Distribuidora Livros Bertrand Lda

Grupo Bertrand, SARL

Rua das Terras dos Vales, 4-A
Apart. 37
P-2700 Amadora CODEX
Tel. 493 90 50 - 494 87 88
Telex 15798 BERDIS

UNITED KINGDOM

HM Stationery Office

HMSO Publications Centre
51 Nine Elms Lane
London SW8 5DR
Tel. (01) 211 56 56

Sub-agent:

Alan Armstrong & Associates Ltd

72 Park Road
London NW1 4SH
Tel. (01) 723 39 02
Telex 297635 AAALTD G

SCHWEIZ/SUISSE/SVIZZERA

Librairie Payot

6, rue Grenus
1211 Genève
Tél. 31 89 50
CCP 12-236

UNITED STATES OF AMERICA

**European Community Information
Service**

2100 M Street, NW
Suite 707
Washington, DC 20037
Tel. (202) 862 9500

CANADA

Renouf Publishing Co., Ltd

61 Sparks Street
Ottawa
Ontario K1P 5R1
Tel. Toll Free 1 (800) 267 4164
Ottawa Region (613) 238 8985-6
Telex 053-4936

JAPAN

Kinokuniya Company Ltd

17-7 Shinjuku 3-Chome
Shinjuku-ku
Tokyo 160-91
Tel (03) 354 0131

Journal Department

PO Box 55 Chitose
Tokyo 156
Tel. (03) 439 0124

Price (excluding VAT) in Luxembourg :
ECU 5.80 BFR 250 IRL 4.50 UKL 4.10 USD 6.70



OFFICE FOR OFFICIAL PUBLICATIONS
OF THE EUROPEAN COMMUNITIES

L - 2985 Luxembourg

ISBN 92-825-7139-4



9 789282 571392