

COMMISSION  
OF THE EUROPEAN COMMUNITIES

The farm accountancy  
data network



# HANDBOOK

OF LEGISLATION  
INSTRUCTIONS  
NOTES FOR GUIDANCE

*1st Revision*

**November 1984**

**SECTION II**  
**THE LEGISLATION**

Commission of the European Communities

Directorate-General for Agriculture

Directorate A: General matters

Division VI/A-3: Analysis of the situation of agricultural holdings

Fourth edition, revised and adapted

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FOURTH EDITION

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## **SECTION II**

### **THE LEGISLATION**

**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 (PART II)

1. Creation of the Farm Accountancy Data Network

List of instruments in force at 1 December 1984

- 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 29.12.1972

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 23.10.1973

OJ No L 299, 27.10.1973

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

OJ No L 210, 30.07.1981

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 04.01.1984

OJ No L 3, 05.01.1984

- . Regulation (EEC) No 1561/84 of 05.06.1984

OJ No L 150, 06.06.1984

- . Regulation (EEC) No 3368/84 of 30.11.1984

OJ No L 313, 01.12.1984

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.

This Regulation repeals Regulations No 184/66/EEC of 21.11.1966 (OJ No L 213, 23.11.1966) and the Regulations amending it.

OJ No 190, 14.07.1983

4. The standard fee

- Commission Regulation (EEC) No 25/84 of 5 January 1984 fixing the standard fee per farm return for the 1984 accounting year for the Farm Accountancy Data Network.

OJ No L 4, 06.01.1984

B. OTHER LEGISLATION

1. The Farm Return (the relevant Regulations are not included in Part II, but in Part 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 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

2. The Community typology for agricultural holdings (This Decision is not included in Part II but forms Part 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 29.02.1984

OJ No L 128, 14.05.1984

- . Commission Decision 84/542/EEC of 11.10.1984

OJ No L 293, 10.11.1984

3. The keeping of accounts in connection with the modernization of farms

(see Part II)

- Council Directive 72/159/EEC of 17 April 1972 on the modernization of farms.

OJ No L 96, 23.04.1972

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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

R. (EEC) 2910/73. Act concerning the conditions of accession of the Hellenic Republic and the adjustments to the Treaties (OJ No L 291 of 19.11.1979).

(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)

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

(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 45 000.

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.'

I

*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 decisions 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.

I

R. (EEC) 1859/82

R. 91/66/EEC	R. (EEC) 910/76
R. 349/67/EEC	R. (EEC) 3003/76
R. (EEC) 1696/68	R. (EEC) 2855/77
R. (EEC) 1697/68	R. (EEC) 3019/78
R. (EEC) 2615/74	R. (EEC) 383/81
R. (EEC) 2686/75	

A

R. (EEC) 2143/81

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

II

*Article 6*

B

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.'

III

II

R. (EEC) 1859/82

R. 91/66/EEC	R. (EEC) 1697/68
R. 1696/68	R. (EEC) 3019/78

B

R. (EEC) 2143/81

III

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

*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.

Ⓘ

*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.
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.
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.

Ⓜ

Ⓜ

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- Ⓘ R. (EEC) 2237/77  
R. (EEC) 600/79  
R. (EEC) 3272/82
  - Ⓜ 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) Act concerning the conditions of accession of the Mellenic Republic and the adjustments to the Treaties (OJ No L 291 of 19.11.1979, p. 64).

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.'

(A)

*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.

(A)

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)

R. (EEC) 2143/81

**(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

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



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.

**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 collection of accountancy data on the incomes and business operation of agricultural holdings in the European Economic Community<sup>(1)</sup>, as last amended by Council Regulation (EEC) No 2143/81<sup>(2)</sup>, 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<sup>(3)</sup>, 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 Community 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.

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

<sup>(2)</sup> OJ No L 210, 30. 7. 1981, p. 1.

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

*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.
- 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.

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

Done at Brussels, 12 July 1982.

*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 DALSAGER

*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)
	<b>GERMANY</b>	
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	—
	<b>Total Germany</b>	<b>4 500</b>
	<b>FRANCE</b>	
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
	<b>Total France</b>	<b>6 100</b>

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 Egeaeou — Kriti	1 210	1 630	1 860	1 950
	Total : Greece	4 400	6 000	6 900	7 200

(A) R. (EEC) 13/84

(C) R. (EEC) 3368/84

(B) R. (EEC) 1561/84

ANNEX II

REPORT ON THE IMPLEMENTATION OF THE SELECTION PLAN FOR RETURNING HOLDINGS

1. Table for presenting the selection of returning holdings

Division :

Accounting year : 19 ..

Category of holding <sup>(1)</sup>		Number of holdings in the field of survey <sup>(2)</sup> ( > .... ESU)	Number of returning holdings selected	Number of holdings represented by one returning holding
OTE	ESU			
(a)		(b)	(c)	(b) / (c)
Total				
Number of new returning holdings in relation to the selection for the preceding accounting year				

(1) Show the category of holding according to the Community typology. The principal types constitute the minimal basis for the stratification of the field of survey. The categories of holdings can be regrouped according to the selection plan.

(2) Indicate the date of the survey or the census used for defining the field of observation.

2. Comments :

Done at ....., on ..... 19 ..

*For the National Committee  
The President*

**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 <sup>(1)</sup>, as last amended by Regula-  
tion (EEC) No 2143/81 <sup>(2)</sup>, and in particular Articles 6  
and 9 thereof,

Whereas Commission Regulation No 184/66/EEC <sup>(3)</sup>,  
as last amended by Regulation (EEC) No 1860/82 <sup>(4)</sup>,  
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 <sup>(5)</sup>, as last amended by Regulation (EEC) No  
3272/82 <sup>(6)</sup>;

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.

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

<sup>(2)</sup> OJ No L 210, 30. 7. 1981, p. 1.

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

<sup>(4)</sup> OJ No L 205, 13. 7. 1982, p. 10.

<sup>(5)</sup> OJ No L 263, 17. 10. 1977, p. 1.

<sup>(6)</sup> 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<sup>(1)</sup>,
- 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 DALSAER

*Member of the Commission*

---

<sup>(1)</sup> 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 25/84

of 5 January 1984

fixing the standard fee per farm return for the 1984 accounting year for the purposes of the Farm Accountancy Data Network

(OJ No L 4 of 6 January 1984, p. 10)

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<sup>(1)</sup>, as last amended by Regulation (EEC) No 2143/81<sup>(2)</sup>, 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<sup>(3)</sup>, repealing Regulation No 184/66/EEC<sup>(4)</sup>, 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 No 184/66/EEC, as amended by Regulation (EEC) No 1860/82<sup>(5)</sup>, fixed the standard fee for the 1983 accounting year at 73 ECU per farm return;

Whereas restrictions imposed by the budgetary authority do not permit an increase in the standard fee for the 1984 accounting 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 standard fee paid by the Commission to Member States for each duly completed farm return is hereby fixed at 73 ECU for the 1984 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 1984 accounting year.

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

Done at Brussels, 5 January 1984.

*For the Commission*

Poul DALSAGER

*Member of the Commission*<sup>(1)</sup> OJ No 109, 23. 6. 1965, p. 1859/65.<sup>(2)</sup> OJ No L 210, 30. 7. 1981, p. 1.<sup>(3)</sup> OJ No L 190, 14. 7. 1983, p. 25.<sup>(4)</sup> OJ No 213, 23. 11. 1966, p. 3637/66.<sup>(5)</sup> OJ No L 205, 13. 7. 1982, p. 10.

3. Acts concerning the Farm Accountancy Data Network  
 Directive 72/159/EEC  
 of 17 April 1972  
 on the modernization of farms  
 (Extracts)

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

HAS ADOPTED THIS DIRECTIVE :  
 .../...

Article 1

Member States may, acting in accordance with the general provisions to be adopted hereafter by the Council under the procedure laid down in Article 43 of the Treaty :

- vary according to region the amount of the financial incentives provided for in the first sub-paragraph of Article 8 (2), and, within the limits set out therein, those provided for in Articles 10, 11 and 12 and also those provided for in Article 13;
- refrain from applying in certain regions all or some of the measures provided for in Articles 8, 10, 11, 12 and 13.  
 .../...

Article 2

For the purposes of this Directive, a farm shall be considered suitable for development where :

1. the farmer :

.../...

(c) undertakes that from the start of the development plan he will keep accounts as defined in Article 11;

.../...

Article 11

1. Member States shall introduce a system of incentives to encourage the keeping of accounts on farms.

Where, in a Member State more than 70 % of farms operated by way of main occupation already keep accounts satisfying the provisions of paragraph 2, that Member State shall not be obliged to introduce such a system.

The system shall involve granting to farms whose main occupation is farming, and who apply therefore, an aid of 450 units of account <sup>(\*)</sup>, spread over at least the first four years during which management accounts are kept on their farms.

<sup>(\*)</sup> Following periodic adjustments (the latest being Regulation (EEC) No 100/84 of 16 January 1984) this value is 832 ECU as from 1 January 1984.

2. The keeping of accounts 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 farm business;

b) conclude with the presentation each year of:

- a description of the general characteristics of the farm business, and in particular of the factors of production employed;
- a detailed balance sheet (assets and liabilities) and trading account (expenditure and income);
- the necessary data, including in particular the earned income per man-work unit and the farmer's income, for assessing the efficiency of the management of the farm business as a whole and the profitability of the main enterprises of the business.

3. Where a farm is chosen by the authorities appointed by Member States for the collection of accountancy data for purposes of information and scientific study, in particular within the framework of the EEC 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 authorities, under conditions of anonymity, the accountancy data relating to his farm.  
.../...

#### Article 15

The measures provided for by this Directive constitute common measures within the meaning of Article 6(1) of Regulation (EEC) No. 729/70.

#### Article 16

The estimated time required for carrying out the common measures is ten years.

#### Article 19

1. The expenditure incurred by Member States for the purposes of any measure taken .... under Articles ....., 11, shall be eligible for assistance from the Guidance Section of the EAGGF.  
.../...

3. The Guidance Section of the EAGGF shall refund 25 % of the eligible expenditure to Member States.  
.../...

#### Article 24

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

European Communities — Commission

**The farm accountancy data network  
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Fourth edition, January 1983**

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