



2025/2145

22.10.2025

**COMMISSION IMPLEMENTING REGULATION (EU) 2025/2145**

**of 21 October 2025**

**amending Implementing Regulation (EU) 2024/2746 laying down rules for the application of Council Regulation (EC) No 1217/2009 setting up the Farm Sustainability Data Network and repealing Commission Implementing Regulation (EU) 2015/220**

THE EUROPEAN COMMISSION,

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

Having regard to Council Regulation (EC) No 1217/2009 of 30 November 2009 setting up the Farm Sustainability Data Network <sup>(1)</sup>, and in particular Article 5(1), third subparagraph, Article 5a(2), Article 8(4) and Article 19(4) thereof,

Whereas:

- (1) Commission Implementing Regulation (EU) 2024/2746 <sup>(2)</sup> lays down the thresholds of economic size per Member State in Annex I thereto, the number of returning holdings per Member State and per Farm Sustainability Data Network (FSDN) division in Annex II thereto, the form and layout of presentation of the sustainability data in Annex VIII thereto and the amount payable to Member States for the reporting years 2025, 2026 and 2027 in Annex X thereto.
- (2) Bulgaria requested to change the threshold of economic size and the number of returning holdings due to structural changes in its agriculture, which have led to an overall decrease in the number of holdings, in particular smaller ones. By implementing the revised economic size threshold, adjusting the number of returning holdings, and adapting the financial contributions accordingly from the reporting year 2026 onwards, Bulgaria would be provided with sufficient time to implement the necessary changes.
- (3) In certain cases, interest earned on liquid assets necessary for the operation of an agricultural holding can constitute a substantial portion of the holding's income. Currently, this interest is reported in Table L in Annex VIII to Implementing Regulation (EU) 2024/2746, under 'other OGA directly related to the farm'. In order to facilitate the identification of this amount, refine the calculation of farm income using FSDN data, and enhance comparability with the Economic Accounts for Agriculture, it is necessary to report this interest separately in Table I in Annex VIII to that Implementing Regulation, under 'other products and receipts'.
- (4) Table J in Annex VIII to Implementing Regulation (EU) 2024/2746 sets out the structure for reporting the type of housing for animals on returning agricultural holdings. To ensure data consistency and accuracy, the codes for types of housing should be harmonised to assign identical codes to identical types of housing, thereby facilitating comparable and reliable data analysis.
- (5) Table ST in Annex VIII to Implementing Regulation (EU) 2024/2746 sets out the structure for reporting information on soil tests conducted on returning agricultural holdings. In order to provide clarity in the reporting of soil texture, Table ST should be amended accordingly.
- (6) Table I1 in Annex VIII to Implementing Regulation (EU) 2024/2746 sets out the structure for reporting information on the use of plant protection products by returning holdings, with options for reporting at either farm or crop level. In order to convey the reporting requirements for each of these levels, Table I1 should be amended accordingly.

<sup>(1)</sup> OJ L 328, 15.12.2009, p. 27, ELI: <http://data.europa.eu/eli/reg/2009/1217/oj>.

<sup>(2)</sup> Commission Implementing Regulation (EU) 2024/2746 of 25 October 2024 laying down rules for the application of Council Regulation (EC) No 1217/2009 setting up the Farm Sustainability Data Network and repealing Commission Implementing Regulation (EU) 2015/220 (OJ L, 2024/2746, 30.10.2024, ELI: [http://data.europa.eu/eli/reg\\_impl/2024/2746/oj](http://data.europa.eu/eli/reg_impl/2024/2746/oj)).

- (7) Table J1 in Annex VIII to Implementing Regulation (EU) 2024/2746 sets out the structure for reporting information on the use of antimicrobials by returning holdings. In order to facilitate the reporting of information and to provide clarity on the reporting requirements, Table J1 should be amended accordingly.
- (8) Article 12(3) of Implementing Regulation (EU) 2024/2746 allows the Commission to exempt Member States from submitting data on specific variables listed in Annex VIII to that Implementing Regulation for the reporting years 2026 and 2027, provided that the Member State submits a justified request. Following the submission of additional justified requests by Germany and France prior to 31 May 2025, it is necessary to amend Annexes IX and X to that Implementing Regulation accordingly.
- (9) Implementing Regulation (EU) 2024/2746 should therefore be amended accordingly.
- (10) The measures provided for in this Regulation are in accordance with the opinion of the Farm Sustainability Data Network Committee,

HAS ADOPTED THIS REGULATION:

*Article 1*

Annexes I, II, VIII, IX and X to Implementing Regulation (EU) 2024/2746 are amended in accordance with the Annex to this Regulation.

*Article 2*

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

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

Done at Brussels, 21 October 2025.

*For the Commission*  
*The President*  
Ursula VON DER LEYEN

## ANNEX

Annexes I, II, VIII, IX and X to Implementing Regulation (EU) 2024/2746 are amended as follows:

- (1) in Annex I, the entry for Bulgaria is replaced by the following:

Bulgaria	8 000'
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- (2) in Annex II, the entry for Bulgaria is replaced by the following:

**BULGARIA**

831	Северозападен (Severozapaden)	338
832	Северен централен (Severen tsentralen)	305
833	Североизточен (Severoiztochen)	351
834	Югозападен (Yugozapaden)	231
835	Южен централен (Yuzhen tsentralen)	409
836	Югоизточен (Yugoiztochen)	368
Total Bulgaria		2002'

- (3) Annex VIII is amended as follows:

- (a) under 'A.OT.232.C Number of members of Producer Organisations (POs)' in Table A, the last sentence is replaced by the following:  
'Germany is exempt from submitting data relating to variables A.OT.230.C, A.OT.231.C and A.OT.232.C for the reporting year 2026.';
- (b) in the categories of crop in Table I, under "**Other products and receipts**", below the entry "90330 – Other by-products", the following new entry is added:

'90400	Interest received on liquid assets necessary for running the holding'
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- (c) under the group of information *J.TH Type of housing* in Table J, the table is replaced by the following:

Type of housing codes		
Code	Type of animal	Type of housing
10	Bovine animals (categories 210 to 269)	Tied stalls (slurry)
20		Tied stalls (solid manure)
30		Loose/cubicle housing (slurry)
40		Loose/cubicle housing (solid manure)
50		Always outdoor
60		Other type of housing (slurry)
70		Other type of housing (solid manure)
80	Sheep and goats (categories 311 to 329)	Deep litter
90		Slatted floor
100		Solid floor
50		Always outdoor

Type of housing codes		
Code	Type of animal	Type of housing
120	Pigs (categories 410 to 499)	Fully slatted floor
130		Partially slatted floor
140		Solid floor (solid manure)
80		Entire surface is deep litter
50		Outdoor (free range)
60		Other type of housing (slurry)
70		Other type of housing (solid manure)
80	Poultry (categories 510 to 530)	Deep litter
200		Aviary house
210		Cages with manure belt
220		Cages with deep pit
230		Cages with stilt house
50		Outdoor (free range)
250		Other type of housing'

- (d) the information in Table ST is replaced by the following:

#### 'Soil test

This information is optional for Member States. In case Member States decide to provide this information, soil test results may be submitted if they are available and have been conducted within the last five years. The soil test pertains to a single parcel, where the sampling occurred. If more than one test was conducted on the same parcel within the last five years, the most recent one is to be provided. If data related to more than one parcel are available, multiple entries are possible.

Structure of the table

	Parcel ID	Code (*)		
	Categories of test	Code (**)		
Group of information			Value	Code
			V	C
<b>ST</b>	Soil test			

The categories are to be selected from the list below:

Code (**)	Description	V	C
100	Bulk density in topsoil (g/cm <sup>3</sup> )		-
110	Bulk density in subsoil (g/cm <sup>3</sup> )		-
120	Soil water holding capacity (% of volume of water / volume of saturated soil)		-
130	Soil erosion rate (ton/ha/year)		-
140	Soil basal respiration (mm <sup>3</sup> O <sub>2</sub> /g/hr) in dry soil		-

Code (**)	Description	V	C
150	Soil texture	-	
160	Soil acidity (pH)		-
170	Soil Organic Carbon (SOC) concentration (g/kg)		-
180	Electrical conductivity (dS/m - deci-Siemens per meter)		-
190	CaCO <sub>3</sub> (m/m %)		-
200	Nitrogen in soil (mg/g)		-
210	Extractable phosphorous (mg/kg) (according to ISO 11263:1994)		-
220	K <sub>2</sub> O (mg/kg)		-
230	Cd (mg/kg)		-
240	Cu (mg/kg)		-
250	Pb (mg/kg)		-
260	Zn (mg/kg)		-

#### Parcel ID

The parcel ID shall include both the reference parcel ID as referred to in Article 2(2) of Commission Delegated Regulation (EU) 2022/1172 (\*) and the agricultural parcel ID as referred to in Article 8(3), point (a), of Commission Implementing Regulation (EU) 2022/1173 (\*\*).

#### Description of columns

##### Value (V)

The value represents the specific measurement of various soil properties, such as physical, chemical, and biological characteristics. The unit of measurement is indicated for each variable and reflects the appropriate standard for that specific property.

##### Code (C)

Code refers to soil texture (category 150), which classifies soil based on the relative proportions of sand, silt and clay.

(\*) Commission Delegated Regulation (EU) 2022/1172 of 4 May 2022 supplementing Regulation (EU) 2021/2116 of the European Parliament and of the Council with regard to the integrated administration and control system in the common agricultural policy and the application and calculation of administrative penalties for conditionality (OJ L 183, 8.7.2022, p. 12, ELI: [http://data.europa.eu/eli/reg\\_del/2022/1172/oj](http://data.europa.eu/eli/reg_del/2022/1172/oj)).

(\*\*) Commission Implementing Regulation (EU) 2022/1173 of 31 May 2022 laying down rules for the application of Regulation (EU) 2021/2116 of the European Parliament and of the Council with regard to the integrated administration and control system in the common agricultural policy (OJ L 183, 8.7.2022, p. 23, ELI: [http://data.europa.eu/eli/reg\\_impl/2022/1173/oj](http://data.europa.eu/eli/reg_impl/2022/1173/oj)).;

- (e) the information in Table I1 is replaced by the following:

#### Plant protection product use

Structure of the table

Parcel ID (optional)	Code (*)
Category (crop level is optional)	Code (**)
Unit	Code (***)
Active substance	Code (****)

Group of information		Columns
		Quantity
		Q
<b>PP</b>	Plant protection product use	

The categories are to be selected from the list below:

Code (**)	Description	Q
10000	PPP use	
10110	Common wheat and spelt	
.../...		
90900	Other	

#### GROUPS OF INFORMATION IN TABLE I1

Quantity of plant protection product applied during the reporting year shall be provided by active substances.

Category 10000 shall be used when the active substance is recorded at farm level, with no data available at the crop level at all. If the active substance is recorded at the crop level, codes 10110 to 90900 shall be used, corresponding to the crop categories set out in Table I. Parcel ID shall be recorded only on crop level. The data provided on crop level is optional for Member States.

Multiple entries are possible.

The types of unit codes are to be selected from the list below:

Code (***)	Description
1	Gram
2	Millilitre
3	Other

#### Parcel ID

The parcel ID shall include both the reference parcel ID as referred to in Article 2(2) of Delegated Regulation (EU) 2022/1172 and the agricultural parcel ID as referred to in Article 8(3), point (a), of Implementing Regulation (EU) 2022/1173. The data provided on parcel level is optional for Member States.

#### Description of columns

Quantity (Q): Quantity of product (active substance) applied during the reporting year.;

- (f) the information in Table J1 is replaced by the following:

#### 'Antimicrobial use

Structure of the table

Category	Code (*)
Active substance	Code (**)
Unit	Code (***)

Group of information		Columns
		Quantity
		Q
<b>AU</b>	Antimicrobial use	

The following category is to be used:

Code (*)	Description	Q
100	Antimicrobial use	

#### GROUPS OF INFORMATION IN TABLE J1

##### *Antimicrobial use (AU)*

Antimicrobials that are used during the reporting year in livestock production to maintain health and productivity.

##### *Description of columns*

##### Quantity (Q)

Total quantity of antimicrobials that are used during the reporting year by active substances.

The types of unit codes are to be selected from the list below:

Code (***)	Description
1	Gram
2	Millilitre
3	Other'

- (4) in Annex IX, the table is replaced by the following:

'Annex VIII tables and new FSDN variables	First reporting year		Exemptions from submitting specific variables (the first reporting year is indicated)
	2025	2027	
Table A - General information on the holding	X		Not applicable except for:
A.CL.142.DT. Year in which the farm started conversion to organic			Greece, France, Cyprus, Slovakia in 2026 (*)Germany, Romania in 2027
A.CL.145.C. Share of organic farming products sold as organic in certified farms			Greece, Cyprus, Slovakia, Sweden in 2026 (*)Germany, Romania in 2027 (*)France in 2028
A.OT.240.C Participation in mutual funds			Greece, France, Cyprus, Slovakia, Sweden in 2026 (*)Germany, Romania in 2027
A.OT.241.C Compensation of losses			Greece, Cyprus, Slovakia, Sweden in 2026 (*)Germany, Romania in 2027 (*)France in 2028
Table B - Type of occupation	X		Not applicable
Table C – Labour	X		Not applicable except for:
C.EX Externals			Greece, Cyprus, Portugal, Sweden in 2026 (*)Germany, Latvia, Romania in 2027 France, Malta in 2028
Column G – Gender (for workers)			Greece, Cyprus, Portugal in 2026 (*)Germany, Latvia, Romania in 2027
Columns AW - Wages and social security costs per year / per hour			Greece, Cyprus, Portugal in 2026 (*)France, Latvia, Malta, Romania, Sweden in 2027
Column R - Retirement			Greece, Cyprus, Portugal in 2026 (*)France, Latvia, Malta, Romania in 2027
Table D - Assets and investments	X		Not applicable
Table E - Quotas and other rights	X		Not applicable
Table F - Debts/credits	X		Not applicable
Table G - Value added tax (VAT)	X		Not applicable



'Annex VIII tables and new FSDN variables	First reporting year		Exemptions from submitting specific variables (the first reporting year is indicated)
	2025	2027	
Table H – Inputs	X		Not applicable except for:
5035. Of which other origin			Greece, Cyprus in 2026 Malta, Romania in 2027
Table I - Land use and crops	X		Not applicable except for:
Columns 'of which is fully organic – of which in conversion to organic'			Greece, Cyprus in 2026 Latvia, Romania in 2027 Luxembourg in 2028
Table J - Livestock production	X		Not applicable except for:
J. OR Organic - J. CO in conversion to organic			Greece, France, Cyprus in 2026 Croatia, Latvia, Romania, Slovakia in 2027
J.DL Number of deaths, including emergency killings			Greece, Cyprus, Sweden in 2026 Romania in 2027 (*)France in 2028
J.TH Type of housing			Belgium, Greece, Cyprus, Sweden in 2026 (*)Germany, Latvia, Romania in 2027 (*)France in 2028
J. TO Time spent outdoor			Belgium, Greece, Cyprus, Sweden in 2026 (*)Germany, Latvia, Romania in 2027 (*)France in 2028
Table K - Animal products and services	X		Not applicable
Table L - OGA directly related to the farm	X		Not applicable
Table M – Subsidies	X		Not applicable except for:
3770 - Knowledge exchange and dissemination of information			Greece, France, Cyprus, Slovakia in 2026 (*)Germany, Malta, Romania in 2027
3780 - Cooperation			Greece, France, Cyprus, Slovakia in 2026 (*)Germany, Malta, Romania in 2027

'Annex VIII tables and new FSDN variables	First reporting year		Exemptions from submitting specific variables (the first reporting year is indicated)
	2025	2027	
Table MI - Market integration	X		Czechia, Greece, Cyprus, Portugal, Sweden in 2026 Belgium, (*)Germany, Croatia, Latvia, Malta, Romania, Slovakia, in 2027 (*)France in 2028
Table DI – Innovation and digitalisation		X	France, Malta in 2028
Table OF - Indicative share of off-farm income		X	France, Malta in 2028
Table FP1 - Farming practices	X		Greece, Cyprus, Portugal, Sweden in 2026 Belgium, Czechia, Denmark, (*)Germany, Estonia, Croatia, Latvia, Romania, Slovakia in 2027 France, Malta in 2028
Table FP2 - Farming practices		X	France, Malta in 2028
Table NM1 - Nutrient use and management – Manure storage	X		Belgium, Greece, Cyprus, Latvia, Sweden in 2026 Czechia, (*)Germany, Croatia, Romania, Slovakia in 2027 France, Malta in 2028
Table NM2 - Nutrient use and management – Manure application	X		Greece, Cyprus, Latvia, Sweden in 2026 Belgium, Czechia, (*)Germany, Estonia, Croatia, Romania, Slovakia in 2027 France, Malta in 2028
Table NM3 - Nutrient use and management – Feed input		X	France, Malta, Spain in 2028
Table ST - Soil test (optional)	X		
Table BD1 - Biodiversity – Landscape features	X		Greece, Cyprus in 2026 (*)Germany, Romania in 2027 France, Luxembourg, Malta in 2028
Table BD2 - Biodiversity – Biological control and grassland management		X	France, Luxembourg, Malta in 2028
Table WT - Water management		X	France, Malta in 2028
Table I1 - Plant protection product use		X	France, Malta, Spain in 2028

'Annex VIII tables and new FSDN variables	First reporting year		Exemptions from submitting specific variables (the first reporting year is indicated)
	2025	2027	
Table J1 - Antimicrobial use		X	France, Malta, Spain in 2028
Table CS - Environmental certification schemes	X		Belgium, Greece, Cyprus, Sweden in 2026 (*)Germany, Malta, Romania, Slovakia in 2027
Table EN – Energy		X	France, Malta in 2028
Table FL - On-farm loss of production for food and feed uses		X	France, Croatia, Luxembourg, Malta in 2028
Table TR – Training		X	France, Malta in 2028
Table SA – Safety	X		Greece, Cyprus in 2026 (*)Germany, Romania in 2027 France, Malta in 2028
Table SI - Social inclusion	X		Greece, Cyprus in 2026 (*)Germany, Romania in 2027 France, Malta in 2028
Table SE - Services accessible to farmers	X		Greece, Cyprus, Sweden in 2026 (*)Germany, Malta, Romania in 2027
Table GR - Generational renewal	X		Greece, Cyprus, Sweden in 2026 (*)Germany, Romania, Slovakia in 2027 France, Malta in 2028

(\*) Newly granted exemption.'

(5) in Annex X, the table is replaced by the following:

	Reporting year 2025				Reporting year 2026				Reporting year 2027		
	Amount as referred to in Article 17(1), point (a)	Amount as referred to in Article 17(1), point (b)	Amount as referred to in Article 17(1), point (c)	Maximum amount	Amount as referred to in Article 17(1), point (a)	Amount as referred to in Article 17(1), point (b)	Amount as referred to in Article 17(1), point (c)	Maximum amount	Amount as referred to in Article 17(1), point (a)	Amount as referred to in Article 17(1), point (c)	Maximum amount
BELGIUM	198 000	397 600	136 702	732 302	198 000	375 196	183 260	756 456	198 000	503 223	701 223
BULGARIA	396 360	352 436	501 697	1 250 493	360 360	352 830	457 933	1 171 123	360 360	915 865	1 276 225

	Reporting year 2025				Reporting year 2026				Reporting year 2027		
	Amount as referred to in Article 17(1), point (a)	Amount as referred to in Article 17(1), point (b)	Amount as referred to in Article 17(1), point (c)	Maximum amount	Amount as referred to in Article 17(1), point (a)	Amount as referred to in Article 17(1), point (b)	Amount as referred to in Article 17(1), point (c)	Maximum amount	Amount as referred to in Article 17(1), point (a)	Amount as referred to in Article 17(1), point (c)	Maximum amount
CZECHIA	230 760	386 620	185 874	803 254	230 760	373 715	213 581	818 056	230 760	586 483	817 243
DENMARK	261 000	400 883	300 331	962 214	261 000	401 314	301 636	963 950	261 000	663 339	924 339
GERMANY	919 980	1 985 289	105 861	3 011 130	919 980	1 986 914	110 464	3 017 358	919 980	2 338 155	3 258 135
ESTONIA	104 400	223 399	108 119	435 918	104 400	223 635	108 641	436 676	104 400	265 336	369 736
IRELAND	162 000	368 882	205 053	735 935	162 000	369 293	205 864	737 157	162 000	411 728	573 728
GREECE	533 880	1 013 146	61 433	1 608 459	533 880	706 768	678 435	1 919 083	533 880	1 356 871	1 890 751
SPAIN	1 566 000	1 606 195	1 982 182	5 154 377	1 566 000	1 607 987	1 990 016	5 164 003	1 566 000	3 439 438	5 005 438
FRANCE	1 368 000	2 553 255	472 244	4 393 499	1 368 000	2 555 402	479 088	4 402 490	1 368 000	485 932	1 853 932
CROATIA	225 180	372 981	181 379	779 540	225 180	373 339	182 506	781 025	225 180	546 390	771 570
ITALY	1 695 240	1 623 948	2 145 769	5 464 957	1 695 240	1 625 760	2 154 250	5 475 250	1 695 240	4 308 500	6 003 740
CYPRUS	90 000	265 654	10 356	366 010	90 000	214 111	114 369	418 480	90 000	228 738	318 738
LATVIA	180 000	295 256	144 987	620 243	180 000	274 827	187 313	642 140	180 000	457 475	637 475
LITHUANIA	180 000	306 954	227 837	714 791	180 000	307 297	228 738	716 035	180 000	457 475	637 475
LUXEMBOURG	81 000	201 967	93 206	376 173	81 000	202 188	93 611	376 799	81 000	177 902	258 902
HUNGARY	342 000	463 433	432 890	1 238 323	342 000	463 951	434 601	1 240 552	342 000	869 203	1 211 203
MALTA	96 480	251 602	11 102	359 184	96 480	251 821	11 586	359 887	96 480	45 373	141 853
NETHERLANDS	270 000	702 640	341 756	1 314 396	270 000	703 424	343 106	1 316 530	270 000	686 213	956 213
AUSTRIA	324 000	367 386	410 107	1 101 493	324 000	367 796	411 728	1 103 524	324 000	823 455	1 147 455
POLAND	1 620 000	1 377 272	2 050 533	5 047 805	1 620 000	1 378 809	2 058 638	5 057 447	1 620 000	4 117 275	5 737 275
PORTUGAL	414 000	553 417	428 748	1 396 165	414 000	506 343	526 096	1 446 439	414 000	1 052 193	1 466 193

	Reporting year 2025				Reporting year 2026				Reporting year 2027		
	Amount as referred to in Article 17(1), point (a)	Amount as referred to in Article 17(1), point (b)	Amount as referred to in Article 17(1), point (c)	Maximum amount	Amount as referred to in Article 17(1), point (a)	Amount as referred to in Article 17(1), point (b)	Amount as referred to in Article 17(1), point (c)	Maximum amount	Amount as referred to in Article 17(1), point (a)	Amount as referred to in Article 17(1), point (c)	Maximum amount
ROMANIA	918 000	1 359 686	105 634	2 383 320	918 000	1 360 614	110 226	2 388 840	918 000	2 333 123	3 251 123
SLOVENIA	163 440	258 693	206 876	629 009	163 440	258 982	207 694	630 116	163 440	415 387	578 827
SLOVAKIA	101 160	280 835	58 202	440 197	101 160	281 110	58 708	440 978	101 160	257 101	358 261
FINLAND	117 000	275 514	148 094	540 608	117 000	275 822	148 679	541 501	117 000	297 359	414 359
SWEDEN	184 500	377 326	84 921	646 747	184 500	303 358	234 456	722 314	184 500	468 912	653 412
EU total	12 742 380	18 622 269	11 141 893	42 506 542	12 706 380	18 102 606	12 235 222	43 044 208	12 706 380	28 508 444	41 214 824
Reserve for advance deliveries				2 493 458				1 955 792'			