



2026/170

22.1.2026

COMMISSION IMPLEMENTING REGULATION (EU) 2026/170

of 21 January 2026

amending Implementing Regulation (EU) 2023/130 as regards the information concerning derogations from certain GAEC standards and information reported for the purposes of the annual performance clearance procedure in the annual performance report

THE EUROPEAN COMMISSION,

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

Having regard to Regulation (EU) 2021/2115 of the European Parliament and of the Council of 2 December 2021 establishing rules on support for strategic plans to be drawn up by Member States under the common agricultural policy (CAP Strategic Plans) and financed by the European Agricultural Guarantee Fund (EAGF) and by the European Agricultural Fund for Rural Development (EAFRD) and repealing Regulations (EU) No 1305/2013 and (EU) No 1307/2013 ⁽¹⁾, and in particular Article 134(14) thereof,

Whereas:

- (1) Commission Implementing Regulation (EU) 2023/130 ⁽²⁾ lays down rules for the implementation of Article 134 of Regulation (EU) 2021/2115 on the presentation of the content of the annual performance report.
- (2) Section 1.4 of the Annex to Implementing Regulation (EU) 2023/130 lays down rules for the reporting of assessments of the effects of the application of the derogation from good agricultural and environmental conditions (GAEC standards) on global food security, on the preservation of the environment and on the fight against climate change, in accordance with Article 2(5) of Commission Implementing Regulation (EU) 2022/1317 ⁽³⁾. In light of the fact that Implementing Regulation (EU) 2022/1317 applied to claim year 2023 only and that the information sought by Article 2(5) of that Implementing Regulation has already been submitted by Member States as part of the annual performance reports for financial year 2023, section 1.4 of the Annex to Implementing Regulation (EU) 2023/130 should be deleted.
- (3) Regulation (EU) 2025/2649 of the European Parliament and of the Council ⁽⁴⁾ amended Regulation (EU) 2021/2115 and Regulation (EU) 2021/2116 of the European Parliament and of the Council ⁽⁵⁾ as regards the contents of the annual performance report and the annual performance clearance. The annual performance clearance procedure set out in Article 54 of Regulation (EU) 2021/2116 was discontinued in respect of the financial year 2025 and all subsequent financial years.
- (4) Section 2 of the Annex to Implementing Regulation (EU) 2023/130 should be amended to delete the information required solely for the purposes of the annual performance clearance procedure.

⁽¹⁾ OJ L 435, 6.12.2021, p. 1, ELI: <http://data.europa.eu/eli/reg/2021/2115/oj>.

⁽²⁾ Commission Implementing Regulation (EU) 2023/130 of 18 January 2023 laying down rules for the implementation of Regulation (EU) 2021/2115 of the European Parliament and of the Council on the presentation of the content of the annual performance report (OJ L 17, 19.1.2023, p. 77, ELI: http://data.europa.eu/eli/reg_impl/2023/130/oj).

⁽³⁾ Commission Implementing Regulation (EU) 2022/1317 of 27 July 2022 providing for derogations from Regulation (EU) 2021/2115 of the European Parliament and of the Council as regards the application of the standards for good agricultural and environmental conditions of land (GAEC standards) 7 and 8 for claim year 2023 (OJ L 199, 28.7.2022, p. 1, ELI: http://data.europa.eu/eli/reg_impl/2022/1317/oj).

⁽⁴⁾ Regulation (EU) 2025/2649 of the European Parliament and of the Council of 19 December 2025 amending Regulation (EU) 2021/2115 as regards the conditionality system, types of intervention in the form of direct payment, types of intervention in certain sectors and rural development and annual performance reports and Regulation (EU) 2021/2116 as regards suspensions of payments, annual performance clearance and controls and penalties (OJ L, 2025/2649, 31.12.2025, ELI: <http://data.europa.eu/eli/reg/2025/2649/oj>).

⁽⁵⁾ Regulation (EU) 2021/2116 of the European Parliament and of the Council of 2 December 2021 on the financing, management and monitoring of the common agricultural policy and repealing Regulation (EU) No 1306/2013 (OJ L 435, 6.12.2021, p. 187, ELI: <http://data.europa.eu/eli/reg/2021/2116/oj>).

- (5) To enable Member States to submit the annual performance reports for the financial year 2025 by 15 February 2026, including the elements of those reports amended by this Regulation, and to enable the Commission to assess such reports effectively within the new time limits laid down in Article 134(13) of Regulation (EU) 2021/2115, the rules contained in this Regulation should enter into force on the day following that of its publication in the *Official Journal of the European Union*.
- (6) Article 4, second subparagraph, of Regulation (EU) 2025/2649 provides that the amendments of Article 134 of Regulation (EU) 2021/2115 and amendments of Regulation (EU) 2021/2116 which concern annual performance clearance procedure apply in respect of the financial year 2025 and all subsequent financial years. The rules provided for in this Regulation should therefore apply from the financial year 2025 to ensure the smooth and timely preparation and submission of the annual performance report for the financial year 2025. However, these rules should not have any impact on financial years preceding financial year 2025.
- (7) The measures provided for in this Regulation are in accordance with the opinion of the Common Agricultural Policy Committee,

HAS ADOPTED THIS REGULATION:

Article 1

The Annex to Implementing Regulation (EU) 2023/130 is amended in accordance with the Annex to this Regulation.

Article 2

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

It shall apply in respect of the financial year 2025 and all subsequent financial years.

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

Done at Brussels, 21 January 2026.

For the Commission
The President
Ursula VON DER LEYEN

ANNEX

The Annex to Implementing Regulation (EU) 2023/130 is amended as follows:

(1) in section 1, point 1.4 is deleted;

(2) section 2 is replaced by the following:

2. QUANTITATIVE INFORMATION AND QUALITATIVE INFORMATION ON DEVIATION OF VALUES OF RESULT INDICATORS FROM MILESTONES

This section shall include the quantitative information referred to in Article 134(4) and (5) of Regulation (EU) 2021/2115. It shall also include qualitative information as regards deviations from milestones referred to in Article 134(7), point (b), of that Regulation.

It shall include the mandatory justifications referred to in Article 135(2) and (3) of that Regulation. Achieved results and realised outputs shall be reported in accordance with the methods for calculation laid down in the Annex to Commission Implementing Regulation (EU) 2021/2290 (*).

2.1. **Achieved values of result indicators**

This subsection shall include the value achieved in the previous financial year for each of the result indicators set out in the CAP Strategic Plan and the distance to the corresponding annual milestone set in the CAP Strategic Plan. Furthermore, it should give reasons, where appropriate, for deviations from milestones and, where relevant, describe the measures taken, in accordance with Article 134(7), point (b), of Regulation (EU) 2021/2115.

In the annual performance report due on 15 February 2026, this subsection shall also include the mandatory justification for any shortfall of more than 35 % from the relevant milestones for financial year 2025, as referred to in Article 135(3) of that Regulation.

In the annual performance report due on 15 February 2027, this subsection shall also include the mandatory justification for any shortfall of more than 25 % from the relevant milestones for financial year 2026, as referred to in Article 135(2) of that Regulation.

2.2. **Realised outputs – unit amounts – additional national financing**

For each unit amount as set out in the CAP Strategic Plan, this subsection shall include realised outputs, gross expenditure and realised unit amounts in accordance with Article 134(5) of Regulation (EU) 2021/2115.

2.2.1. *Realised unit amounts for interventions in the form of direct payments*

The information provided under this subsection shall include:

- (a) realised outputs pursuant to Article 134(5), first subparagraph, point (a), of Regulation (EU) 2021/2115;
- (b) gross expenditure at the end of the financial year established pursuant to Article 134(5), first subparagraph, point (b), of Regulation (EU) 2021/2115 relevant to the realised outputs;
- (c) the resulting realised unit amounts.

2.2.2. *Realised unit amounts for interventions in certain sectors*

The information provided under this subsection shall include:

- (a) realised outputs pursuant to Article 134(5), first subparagraph, point (a), of Regulation (EU) 2021/2115;
- (b) gross expenditure at the end of the financial year established pursuant to Article 134(5), first subparagraph, point (b), of Regulation (EU) 2021/2115 relevant to the realised outputs;
- (c) the resulting realised unit amounts.

2.2.3. *Realised unit amounts for interventions for rural development*

The information provided under this subsection shall include:

- (a) realised outputs pursuant to Article 134(5), first subparagraph, point (a), of Regulation (EU) 2021/2115, excluding outputs generated exclusively by additional national financing;
- (b) gross expenditure at the end of the financial year established pursuant to Article 134(5), first subparagraph, point (b), of Regulation (EU) 2021/2115 relevant to the realised outputs;
- (c) the resulting realised unit amounts.

2.2.4. *Additional national financing*

Realised outputs generated exclusively by additional national financing shall be reported by intervention.

National financial assistance and additional national financing referred to in Article 134(11) and Article 115(5), points (a) and (d), of Regulation (EU) 2021/2115 shall be reported by intervention.

2.3. **Realised outputs – aggregated values**

This subsection shall include aggregated values of output indicators reported in accordance with the methods for calculation laid down in the Annex to Implementing Regulation (EU) 2021/2290.

2.3.1. *Aggregated values of output indicators by interventions and units of measurement*

2.3.2. *Aggregated values of output indicators by types of intervention and units of measurement*

2.3.3. *Other aggregated values of output indicators*

2.5. **Use of financial instruments in rural development interventions**

This subsection shall contain additional information on the use of financial instruments in the previous financial year in accordance with Article 134(10) of Regulation (EU) 2021/2115. This additional information shall be reported by type of intervention.

2.6. **Information on oilseeds, cotton and transitional national aid**

This subsection shall include the information on oilseeds to be reported in accordance with Article 11(6) of Regulation (EU) 2021/2115.

This subsection shall also include the information on the crop-specific payment for cotton to be reported in accordance with Article 137 of Regulation (EU) 2021/2115.

This subsection shall also include the information on transitional national aid to be reported in accordance with Article 138 of Regulation (EU) 2021/2115, which shall be reported by intervention.

(*) Commission Implementing Regulation (EU) 2021/2290 of 21 December 2021 laying down rules on the methods for the calculation of the common output and result indicators set out in Annex I to Regulation (EU) 2021/2115 of the European Parliament and of the Council establishing rules on support for strategic plans to be drawn up by Member States under the common agricultural policy (CAP Strategic Plans) and financed by the European Agricultural Guarantee Fund (EAGF) and by the European Agricultural Fund for Rural Development (EAFRD) and repealing Regulations (EU) No 1305/2013 and (EU) No 1307/2013 (OJ L 458, 22.12.2021, p. 486, ELI: http://data.europa.eu/eli/reg_impl/2021/2290/oj).