

COMMISSION REGULATION (EC) No 2253/2004**of 23 December 2004****amending Regulation (EEC) No 2237/77 on the form of farm return to be used for the purpose of determining incomes of agricultural holdings**

THE COMMISSION OF THE EUROPEAN COMMUNITIES,

Having regard to the Treaty establishing the European Community,

Having regard to 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 ⁽¹⁾, and in particular Article 7(3) thereof,

Whereas:

- (1) Commission Regulation (EEC) No 2237/77 ⁽²⁾ lays down the contents of the farm return to be used.
- (2) The data collected for the purposes of the farm return need to take into account the evolution of the common agricultural policy. Council Regulation (EC) No 1782/2003 of 29 September 2003 establishing common rules for direct support schemes under the common agricultural policy and establishing certain support schemes for farmers and amending Regulations (EEC) No 2019/93, (EC) No 1452/2001, (EC) No 1453/2001, (EC) No 1454/2001, (EC) No 1868/94, (EC) No 1251/1999, (EC) No 1254/1999, (EC) No 1673/2000, (EEC) No 2358/71 and (EC) No 2529/2001 ⁽³⁾, changes profoundly the way in which subsidies are paid to the farmers in the Community. These changes have to be taken into account in the farm return, in order to be able to monitor correctly the development of agricultural incomes and provide sufficient basis for business analyses of the holdings.
- (3) The farm return has to be adapted due to the accession of the Czech Republic, Estonia, Cyprus, Latvia, Lithuania, Hungary, Malta, Poland, Slovenia and Slovakia.
- (4) Regulation (EEC) No 2237/77 should therefore be amended accordingly.
- (5) Taking into account that some of the changes will apply from the year 2004 onwards, it is appropriate to make the amendments of the farm return applicable with effect from the 2004 accounting year.
- (6) The measures provided for in this Regulation are in accordance with the opinion of the Community Committee for the Farm Accountancy Data Network,

HAS ADOPTED THIS REGULATION:

Article 1

Annexes I and II to Regulation (EEC) No 2237/77 are amended in accordance with, respectively, Annexes I and II to this Regulation.

Article 2

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

It shall apply with effect from the 2004 accounting year, beginning during the period between 1 January and 1 July 2004.

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

Done at Brussels, 23 December 2004.

For the Commission

Mariann FISCHER BOEL

Member of the Commission

⁽¹⁾ OJ 109, 23.6.1965, p. 1859/65. Regulation as last amended by Commission Regulation (EC) No 660/2004 (OJ L 104, 8.4.2004, p. 97).

⁽²⁾ OJ L 263, 17.10.1977, p. 1. Regulation as last amended by Regulation (EC) No 1837/2001 (OJ L 255, 24.9.2001 p. 1).

⁽³⁾ OJ L 270, 21.10.2003, p. 1. Regulation as last amended by Regulation (EC) No 864/2004 (OJ L 161, 30.4.2004, p. 48).

ANNEX I

Annex I to Regulation (EEC) No 2237/77 is amended as follows:

1. In table A (GENERAL INFORMATION ON THE HOLDING), the lines concerning heading numbers 1 and 2 are replaced by the following:

Heading number and description	Serial number
1. Number of holding	
— Division	1
— Subdivision	2
— Serial number of holding	3
"Unused"	4-5
2. Information on computer records and accounting office	
— Number of 10-data groups	6
"Unused"	7-16
— Number of the accounting office (optional)	17'

2. Table M is replaced by the following:

M. DIRECT PAYMENTS BASED ON AREA OR ANIMAL PRODUCTION — pursuant to Council Regulations (EC) No 1251/1999 (*), (EC) No 1254/1999 (**) AND (EC) No 1782/2003 (***) (headings 601 to 680 and 700 to 772)

Product or product combination (heading)			Number of basic units for payments	Total aid	Reference amount				
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)
xxx	Unused	Unused				Unused			

(*) OJ L 160, 26.6.1999, p. 1.

(**) OJ L 160, 26.6.1999, p. 21.

(***) OJ L 270, 21.10.2003, p. 1.

ANNEX II

Annex II to Regulation (EEC) No 2237/77 is amended as follows:

1. point 107. is replaced by the following:

107. VAT system

The VAT system (serial number 400) to which the holding is subject should be shown for each holding by the code number in the following list:

	Serial number 400 Code
BELGIUM	
Régime normal obligatoire	1
Régime normal sur option	2
Régime agricole	3
CZECH REPUBLIC	
Registered	1
DENMARK	
Moms (= normal)	1
GERMANY	
Pauschalierender Betrieb	1
Optierender Betrieb	2
Getränke erzeugender Betrieb	3
Betrieb mit Kleinumsatz	4
ESTONIA	
Normal	1
Special	2
GREECE	
Normal system	1
Agricultural system	2
SPAIN	
Normal system	1
Simplified system	2
Agricultural system	3
FRANCE	
TVA sur option avec autorisation pour animaux vivants	2
Remboursement forfaitaire	3
IRELAND	
Agricultural	1
Registered (= normal)	2
ITALY	
Regime esonerato	1
Regime speciale agricolo	2
Regime normal	3

	Serial number 400 Code
CYPRUS	
Normal	1
Agricultural	2
VAT not applicable	3
LATVIA	
Normal	1
Agricultural	2
LITHUANIA	
Normal	1
VAT not applicable	2
LUXEMBOURG	
Régime normal obligatoire	1
Régime normal sur option	2
Régime forfaitaire de l'agriculture	3
HUNGARY	
Normal	1
Agricultural	2
MALTA	
Normal	1
NETHERLANDS	
Algemene regeling verplicht	1
Algemene regeling op aanvraag	2
Landbouwregeling	3
AUSTRIA	
Pauschalierender Betrieb	1
Optierender Betrieb	2
POLAND	
Normal	1
Agricultural	2
PORTUGAL	
Agricultural system	1
Normal system	2
SLOVENIA	
Normal	1
Agricultural	2
SLOVAKIA	
Registered	1
Exempt	2
FINLAND	
Normal system	1
SWEDEN	
Normal system	1
UNITED KINGDOM	
Exempt	1
Registered	2

Subdivision of the VAT system (Spain, France, Italy, Hungary and Poland only)

	Serial number 401
SPAIN	Enter VAT system code (those used for serial number 400) for the minority system where two systems are in force on the holding
FRANCE	
Sans TVA obligatoire sur activités connexés	0
Avec TVA obligatoire sur activités connexés	1
ITALY	
VAT system for farm tourism (agriturismo) as secondary activity	
Regime speciale agriturismo	1
Regime normale agriturismo	2
HUNGARY	Enter VAT system code (those used for serial number 400) for the minority system where two systems are in force on the holding
POLAND	Enter VAT system code (those used for serial number 400) for the minority system where two systems are in force on the holding'

2. point 113. is replaced by the following:

'113. Of which: details of the total in heading 112

1. Categories of livestock (headings 22 to 50) excluding cattle subsidies in codes 700 and 770 below.
2. Products (headings 120 to 313 and subheadings) excluding area payments in code 600 and payments in codes 670 and 680 below.
3. Specific codes indicated in the following list:
 - code 600 refers to the total of area payments, based on Regulations (EC) No 1251/1999 and (EC) No 1782/2003, including area payments for set-aside and energy crops. This total amount and the details are to be registered also in Table M,
 - code 670 refers to aid under the single payment scheme, based on Council Regulation (EC) No 1782/2003. This total amount and the details are to be registered also in Table M,
 - code 680 refers to aid under the single area payment scheme, based on Council Regulation (EC) No 1782/2003. This total amount is to be registered also in Table M,
 - code 700 refers to the total of direct payments in the common organisation of the market in beef and veal, based on Regulations (EC) No 1254/1999 and (EC) No 1782/2003. This total amount and the details are to be registered also in Table M,

- code 770 refers to the dairy premium and additional payments, based on Council Regulation (EC) No 1782/2003. This total amount and the details are to be registered also in Table M,
- code 800 refers to direct aids to agricultural production methods designed to protect the environment, maintain the countryside or improve animal welfare,
- code 810 refers to payments paid to farmers who are subject to restrictions on agricultural use in areas with environmental restrictions,
- code 820 refers to compensatory allowances in less-favoured areas,
- code 830 refers to support to help farmers to adapt to demanding standards based on Community legislation,
- code 835 refers to support for the costs of farm advisory services,
- code 840 refers to support for agricultural production methods designed to improve the quality of agricultural products,
- code 900 refers to support granted for the afforestation of agricultural land,
- code 910 refers to other support to forestry,
- code 951 refers to grants and subsidies to animal production not included in the codes presented above,
- code 952 refers to grants and subsidies to crops not included in the codes presented above,
- Code 953 refers to grants and subsidies to rural development not included in the codes presented above,
- code 955 refers to additional aid based on Council Regulation (EC) No 1782/2003,
- code 998 includes disaster payments, compensation from public authorities for loss of production or means of production. (For private insurance compensation Table F and heading 181 in table K are used),
- code 999 includes grants and subsidies of exceptional character (e.g. agri-monetary compensation) Taking into account their exceptional character, these payments are registered on cash basis,
- codes 1052 and 2052 refer to compensations for the cessation of milk production. Annual payments are to be registered under 1052, lump-sum payments under 2052,
- code 950 is to be used for general subsidies that cannot be allocated to any activity (= not under any of the above codes).;

3. in division K, the title and the first three subparagraphs are replaced by the following:

***K. PRODUCTION (excluding livestock)**

Certain product headings are subdivided into subheadings. In such cases information for columns 4 to 10 should be given under both subheadings and the parent heading. In this case the aggregate of the subheadings is entered into the parent heading.

Separate entries should be made for crops grown on set-aside in conformity with the Council Regulations (EC) No 1251/1999 and (EC) No 1782/2003. Separate entries should be applied also if the same crop is cultivated both with irrigation and without irrigation.

Data for standing crops should be entered under the relevant heading with the exception of area, which should not be entered. The same applies for crops from land rented for less than one year on an occasional basis.;

4. point 146. is replaced by the following:

'146. Fallow land: land, not giving any harvest during the whole accounting year. Land set aside to comply with Council Regulations (EC) No 1251/1999 and (EC) No 1782/2003, and not cultivated, is also to be entered. Includes also set-aside with green cover. Set-aside land cropped with allowed non-food crop in conformity with Council Regulations (EC) No 1251/1999 and (EC) No 1782/2003 is to be entered under the relevant crop heading, with "type of crop" code 8 or 9.;

5. in the subdivision **COLUMNS IN TABLE K**, the text concerning column 2 (Type of crop) and column 3 (Missing data) are replaced by the following:

Type of crop (column 2)

The following are the types of crops and their corresponding codes:

Code 0: This code is to be used in the case of livestock products, processed products, stocks and by-products.

A. *Field-scale crops* (including fresh vegetables, melons and strawberries grown in the open in rotation with agricultural crops; excluding crops grown on land set aside according to Regulations (EC) No 1251/1999 or (EC) No 1782/2003).

Code 1: Non-irrigated main crops

Main crops comprise:

- single crops, i.e. crops which are the only ones grown on a given area during the accounting year,
- mixed crops: crops sown, cultivated and harvested together and producing a mixture as the final product,
- of the crops grown successively in the course of the accounting year on a given area, the crop which remains longest in the ground.

Code 2: Non-irrigated combined crops

Crops growing for some time together on the same land and each normally producing a distinct harvest in the course of the accounting year. The total area is divided between these crops in proportion to the area actually occupied by each.

Code 3: Non-irrigated follow-up crop (catch crop)

Crops grown in succession during the accounting year on a given area and not regarded as main crops.

Code 6: Irrigated main or combined crops

Code 7: Irrigated follow-up crops

A crop is regarded as being irrigated when water is normally supplied artificially.

These two types of crops are to be indicated if the information is available in the accounts.

B. *Market gardening and floricultural crops grown in the open*

Code 4: *Fresh vegetables, melons and strawberries grown in market gardens* in the open (see heading 137) and open-grown flowers and ornamental plants (see heading 140).

C. *Crops under shelter*

Code 5: *Fresh vegetables, melons and strawberries under shelter* (see heading 138), flowers and ornamental plants (annual or perennial) under shelter (see heading 141), permanent crops under shelter (see heading 156). If necessary, also headings 143, 285 and 157.

D. *Crops on land set aside in conformity with Council Regulations (EC) No 1251/1999 or (EC) No 1782/2003*

Code 8: Non-irrigated crops on land set aside

Code 9: Irrigated crops on land set aside

E. *Energy crops*

Code 10: Energy crops (Articles 88 to 92 of Council Regulation (EC) No 1782/2003).

Missing data (column 3)

Code 0: Code 0 is entered when no data are missing.

Code 1: Code 1 should be entered, when the area covered by a crop is not given (see column 4), for example in the case of sales of marketable crop products purchased as standing crops or coming from land rented for a period of less than one year on an occasional basis, and in the case of production obtained by processing purchased animal or crop products.

Code 2: Code 2 should be entered for the crops under contract, when because of the conditions of sale actual production cannot be stated (column 5).

Code 3: Code 3 should be entered, when because of the conditions of sale actual production cannot be stated and the crops are not under contract.

Code 4: Code 4 should be entered, when area and actual production are missing.

Code 8: Code 8 should be entered in the case of product code 146, where area is set-aside as a measure to comply with Council Regulation (EC) No 1251/99 or (EC) No 1782/03, and is not cultivated (possible green cover included).;

6. section L is replaced by the following:

L. QUOTAS AND OTHER RIGHTS

The quantity of owned quota should always be entered in column 9.

Enter also quotas originally acquired freely at current market values if they can be traded separately from land. The quotas which cannot be traded separately from associated land are only recorded in table G.

Some data entries are simultaneously included, individually or as components of aggregates, at other headings in tables F, G and/or K.

The following headings should be used:

401 Milk

402 Suckler cow premiums

404 Ewe and goat premiums

421 Sugar beet

422 Tobacco

423 Starch potatoes

441 Ammonia

442 Organic manure

470 Entitlements for payments under the single payment scheme (optional)

499 Other.

COLUMNS IN TABLE L**Quotas or other rights** (column 1)

Heading of the quota or right

Type of data (column 2)

Code 1: Asset related entries: purchases and sales

Code 2: Income related entries: leasing or renting of quotas

(column 3) **Unused**

Payments (column 4)

For code 1 in column 2:

Amount paid for purchase of quotas or other rights.

For code 2 in column 2:

Amount paid for leasing or rent of quotas or other rights. Also included in rent paid under heading 85 (Rent paid) in table F.

Receipts (column 5)

For code 1 in column 2:

Amount received for sale of quotas or other rights.

For code 2 in column 2:

Amount received for renting or leasing quotas or other rights. Also included under heading 181 (Other products and receipts) in table K.

Opening valuation (column 6)

For code 1 in column 2:

The value at opening valuation of the quantities at the holder's own disposal, whether originally acquired freely or purchased, should be recorded at current market values, if the quotas can be traded separately from associated land.

For code 2 in column 2:

Not applicable.

Depreciation (column 7)

Depreciation of quotas and other rights may be entered in this column. However any depreciation of quotas and other rights must not be applied in table G (position 340).

Closing valuation (column 8)

For code 1 in column 2:

The value at closing valuation of the quantities at the holder's own disposal, whether originally acquired freely or purchased, should be recorded at current market values if the quotas can be traded separately from associated land.

For code 2 in column 2:

Not applicable.

Quantity (column 9)

The units to be used are:

— headings 401, 421 to 442: quintals,

— headings 402 and 404: number of basics units of premia,

— heading 470: number of entitlements,

— heading 499 no entry.

Taxes, additional levy (column 10)

Enter only once, with column 2 = 2.

Heading 401: additional levy on milk due on the production for the accounting year, otherwise the amount paid. Enter "0" if there is quota but no payment.;

7. section M is replaced by the following:

M. DIRECT PAYMENTS BASED ON AREA OR ANIMAL PRODUCTION — under Regulations (EC) No 1251/1999, (EC) No 1254/1999 and (EC) No 1782/2003 (headings 600 to 680 and 700 to 772) (*)

600. Area payments under Council Regulations (EC) No 1251/1999 and (EC) No 1782/2003.

The total of area payments is also to be entered in Table J, with code 600. It also includes area payments for set aside and aid for energy crops.

Details of heading 600

Headings 621 to 638 are to be entered for irrigated crops only when these are specially treated in the national regionalisation plan. In such a case, the areas and payments are to be excluded from headings 601 to 618. If irrigated areas are not separately treated in the national regionalisation plan, they are included under headings 601 to 618.

601. Area payments for non-irrigated land

Sum of headings 602 to 618

The various subheadings should be completed, at least, when the Member State has provided in its regionalisation plan for a different compensation scheme (as regards reference yields, amount of unit aid, total eligible area) in respect of different eligible crops.

602. Area payments for cereals

603. Area payments for oilseed crops

604. Area payments for protein crops

605. Area payments for silage cereals

606. Area payments for grain maize

607. Area payments for silage maize

608. Supplement to area payments for durum wheat in traditional production areas or special aid for durum wheat as described in Article 5(4) of Council Regulation (EC) No 1251/99 and in Council Regulation No (EC) 1782/2003.

609. Area payments for other arable crops

611. Area payments for grass silage

612. Area payments for flax grown for fibre

613. Area payments for hemp grown for fibre

614. Protein crop premium (if not included in 604)

618. Specific quality premium for durum wheat (if not included in 608)

621. Area payments for irrigated land

Sum of headings 622 to 638

The various subheadings should be completed, at least, when the Member State has provided in its regionalisation plan for a different compensation scheme (as regards reference yields, amount of unit aid, total eligible area) in respect of different eligible crops.

622. Area payments for irrigated cereals

623. Area payments for irrigated oilseed crops

624. Area payments for irrigated protein crops

625. Area payments for irrigated silage cereals

626. Area payments for irrigated grain maize

627. Area payments for irrigated silage maize

628. Supplement to area payments for irrigated durum wheat in traditional production areas or special aid as described for in Article 5(4) of Council Regulation (EC) No 1251/1999 and in Council Regulation (EC) No 1782/2003

629. Area payments for other irrigated arable crops

632. Area payments for irrigated flax grown for fibre

633. Area payments for irrigated hemp grown for fibre

634. Protein crop premium for irrigated protein crops (if not included in 624)

638. Specific quality premium for irrigated durum wheat (if not included in 628)

650. Area payments for set aside

655. Aid for energy crops

670. Single payment scheme pursuant to Council Regulation (EC) No 1782/2003

The total of aid in accordance with the single payment scheme is also to be entered in Table J, with code 670.

Details of heading 670 (optional)

671. Aid in accordance with the single payment scheme (except those under headings 672 to 674); includes also aid to grassland/permanent pasture, if not differentiated

672. Aid in accordance with the single payment scheme for grassland/permanent pasture

673. Payments in accordance with the single payment scheme for set-aside

674. Aid in accordance with the single payment scheme, based on special entitlements

680. Single area payment scheme pursuant to Council Regulation (EC) No 1782/2003

The total of aid in accordance with the single area payment scheme is also to be entered in Table J, with code 680.

700. Direct payments to beef production pursuant to Council Regulation (EC) No 1254/1999 and (EC) No 1782/2003

The total of direct payments to beef is also to be entered in Table J, with code 700.

The following table indicates headings for all types of direct payments to beef, according to Regulations (EC) No 1254/1999 and (EC) No 1782/2003, but delivery of some details concerning 'number of basic units' and 'total aid' is optional. Concerning additional payments created in Regulation (EC) No 1254/1999, it is important to avoid double recording. Therefore:

- top-up of suckler cow premium should be recorded under heading 764, only if it is not already entered under heading 731,
- top-up of slaughter premium should be recorded under heading 762, only if it is not already entered under heading 742,
- additional payments to male bovine animals should be recorded under heading 763, only if they are not already entered under headings 710 to 715.

	Headings	Number of basic units for payments	Total aid
700	Total beef payments (sum of headings 710, 720, 730, 740, 750 and 760)	—	Compulsory
710	Special premium (sum of headings 711 and 715)	Compulsory	Compulsory
711	Special premium for bulls	Compulsory	Compulsory
715	Special premium for steers	Compulsory	Compulsory
720	Deseasonalisation premium	Compulsory	Compulsory
730	Suckler cow premium (sum of headings 731 and 735)	—	Compulsory
731	Suckler cow premium for suckler cows and heifers, total (or sum of headings 732 and 733)	Compulsory	Compulsory
732	Suckler cow premium for suckler cows	Optional	Optional
733	Suckler cow premium for heifers	Optional	Optional
735	Suckler cow premium : additional national premium	Compulsory	Compulsory
740	Slaughter premium (sum of headings 741 and 742)	—	Compulsory
741	Slaughter premium: 1 to 7 months	Optional	Compulsory
742	Slaughter premium: 8 months and over	Compulsory	Compulsory
750	Extensification payment, total (or sum of headings 751 and 753)	Compulsory	Compulsory
751	Extensification premium for male bovines and suckler cows	Optional	Optional
753	Extensification premium for dairy cows	Optional	Optional
760	Additional payments (national envelope) (sum of headings 761 and 769)	—	Compulsory
761	Headage payments, total (or sum of headings 762, 763, 764, 765 and 766)	—	Compulsory
762	Top-up of slaughter premium for cattle of 8 months and over	Optional	Optional
763	Male bovine animals	Optional	Optional
764	Top-up of suckler cow premium	Optional	Optional
765	Dairy cows	Optional	Optional
766	Heifers	Optional	Optional
769	Area payments	Optional	Compulsory

770. Dairy premium, including additional payments pursuant to Regulation (EC) No 1782/2003

Heading		Number of basic units for payments	Total aid
770.	Dairy premium and additional payments	Compulsory	Compulsory
771.	Dairy premium	Optional	Optional
772.	Additional payments	Optional	Optional

COLUMNS IN TABLE M**Product or product combination** (column 1)(Columns 2 and 3) **Unused****Number of basic units for payments** (column 4).

For headings 600 to 655, 680 and 769, the area in ares should be indicated in respect of which aids are payable to the producer. For headings 710 to 766 the number of payments should be entered. For headings 670 to 674, the number of activated entitlements should be entered. For headings 770 to 772, the amount of individual reference quantity (in quintals) should be entered.

Total aid (column 5)

Total for aid received or for which entitlement is established during the accounting year.

Reference amount (column 6)

For headings 602 to 613, 622 to 633 and 650, the crop reference yield (in kilograms per hectare) used for calculating the premiums to be received should be indicated. Where these data are not available in the holding's accounts, they can be inserted by the liaison agencies, using regional data on the basis of the holding's location.

(Columns 7 to 10) **Unused.**

(*) When applicable, these codes can be used also for CNDPs in Czech Republic, Estonia, Cyprus, Latvia, Lithuania, Hungary, Poland and Slovakia.