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⁽¹⁾ Text with EEA relevance.

EN

Acts whose titles are printed in light type are those relating to day-to-day management of agricultural matters, and are generally valid for a limited period.

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II

(Non-legislative acts)

REGULATIONS

COMMISSION DELEGATED REGULATION (EU) 2022/2257

of 11 August 2022

supplementing Regulation (EU) No 575/2013 of the European Parliament and of the Council with regard to regulatory technical standards specifying the calculation methods of gross jump-to-default amounts for exposures to debt and equity instruments and for exposures to default risk arising from certain derivative instruments, and specifying the determination of notional amounts of instruments other than the instruments referred to in Article 325w(4) of Regulation (EU) No 575/2013

(Text with EEA relevance)

THE EUROPEAN COMMISSION,

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

Having regard to Regulation (EU) No 575/2013 of the European Parliament and of the Council of 26 June 2013 on prudential requirements for credit institutions and amending Regulation (EU) No 648/2012 ⁽¹⁾, and in particular Article 325w(8), third subparagraph, thereof,

Whereas:

- (1) The Fundamental Review of the Trading Book ('FRTB'), whose final rules were adopted by the Basel Committee in January 2019, seeks to address the shortcomings identified during the global financial crisis as regards the own funds requirements for market risks. As part of the improvement brought by the FRTB, a new own funds requirement was introduced under the standardised approach to capture the default risk of exposures to debt and equity instruments. It is necessary to provide further technical elements to clarify the specifications of the FRTB rules introduced into Union law by Regulation (EU) 2019/876 of the European Parliament and of the Council ⁽²⁾ for the purpose of reporting requirements, and to complement those specifications where necessary. Those technical elements concern the calculation of the gross jump-to-default ('JTD') amounts for exposures to debt and equity instruments, the estimation of the gross jump-to-default amounts for exposures to default risk arising from certain derivative instruments, and the specification of the notional amounts of instruments other than the instruments referred to in Article 325w(4) of Regulation (EU) No 575/2013.
- (2) This Regulation is based on the draft regulatory technical standards submitted to the Commission by the European Banking Authority.

⁽¹⁾ OJ L 176, 27.6.2013, p. 1.

⁽²⁾ Regulation (EU) 2019/876 of the European Parliament and of the Council of 20 May 2019 amending Regulation (EU) No 575/2013 as regards the leverage ratio, the net stable funding ratio, requirements for own funds and eligible liabilities, counterparty credit risk, market risk, exposures to central counterparties, exposures to collective investment undertakings, large exposures, reporting and disclosure requirements, and Regulation (EU) No 648/2012 (OJ L 150, 7.6.2019, p. 1).

- (3) The European Banking Authority has conducted open public consultations on the draft regulatory technical standards on which this Regulation is based, analysed the potential related costs and benefits and requested the advice of the Banking Stakeholder Group established in accordance with Article 37 of Regulation (EU) No 1093/2010 of the European Parliament and of the Council ⁽³⁾,

HAS ADOPTED THIS REGULATION:

Article 1

Determination of the components $P\&L_{long}$, $P\&L_{short}$, $Adjustment_{long}$ and $Adjustment_{short}$ for the calculation of gross JTD amounts for exposures to debt and equity instruments

1. Institutions shall determine the components $P\&L_{long}$ and $P\&L_{short}$ referred to in Article 325w(1), (2) and (5) of Regulation (EU) No 575/2013 by use of the following formulae:

$$PL_{long} = V_A - V_{notional}$$

$$PL_{short} = V_A - V_{notional}$$

where:

V_A = the market value of the instrument from which the exposure arises for the institution at the time of the calculation of the gross JTD amount for that exposure.

2. Institutions shall determine the components $Adjustment_{long}$ and $Adjustment_{short}$ referred to in Article 325w(1) and (2) of Regulation (EU) No 575/2013 by use of the following formulae:

$$Adjustment_{long} = -V_F$$

$$Adjustment_{short} = -V_F$$

where:

V_F = the market value of the instrument from which the exposure arises for the institution, calculated under the assumption that at the time of the calculation of the gross JTD amount for that exposure, the debt instrument defaulted and experienced a zero recovery rate.

3. Institutions shall determine the components $Adjustment_{long}$ and $Adjustment_{short}$ referred to in Article 325w(5) of Regulation (EU) No 575/2013 by use of the following formulae:

$$Adjustment_{long} = -V_F$$

$$Adjustment_{short} = -V_F$$

where:

V_F = the market value of the instrument from which the exposure arises for the institution, calculated under the assumption that at the time of the calculation of the gross JTD amount for that exposure, the equity instrument experienced a full loss in value.

⁽³⁾ Regulation (EU) No 1093/2010 of the European Parliament and of the Council of 24 November 2010 establishing a European Supervisory Authority (European Banking Authority), amending Decision No 716/2009/EC and repealing Commission Decision 2009/78/EC (OJ L 331, 15.12.2010, p. 12).

Article 2

Estimation of the gross JTD amounts for the exposures referred to in Article 325w(7) of Regulation (EU) No 575/2013

1. The alternative methodology to estimate the gross JTD amounts of the exposures referred to in Article 325w(7) of Regulation (EU) No 575/2013 shall consist in calculating the difference between the market value of a derivative instrument as referred to in that paragraph, from which the exposure arises for the institution at the time of the estimation of the gross JTD amount, and the market value of that derivative instrument, calculated under the assumption that the obligor is in default at that time.
2. Where the obligor is in default at the time of the estimation, and the market value of the instrument from which the exposure arises for the institution at that time reflects the gain or loss resulting from the default of the obligor, the alternative methodology referred to in Article 325w(7) of Regulation (EU) No 575/2013 shall consist in regarding the gross JTD amount of the exposure to be zero.

Article 3

Determination of notional amounts of instruments other than the instruments referred to in Article 325w(4) of Regulation (EU) No 575/2013

1. For the purposes of Article 325w(1) and (2) of Regulation (EU) No 575/2013, institutions shall determine the notional amounts of instruments other than those referred to in Article 325w(4), points (a) and (b), of that Regulation by use of the following formulae:

(a) for exposures to debt instruments classified as senior debt instruments or covered bonds, the notional amount of the instrument from which the exposure arises shall be:

(i) in case of a long exposure:

$$\text{Notional amount} = \frac{V_D - V_F}{1 - \text{LGD}}$$

(ii) in case of a short exposure:

$$\text{Notional amount} = \frac{V_F - V_D}{1 - \text{LGD}}$$

where:

LGD = the LGD assigned to the debt instrument in accordance with Article 325w(3) of Regulation (EU) No 575/2013;

V_D = the market value of the instrument from which the exposure arises for the institution, calculated under the assumption that, at the time of the calculation of the gross JTD amount for that exposure, the debt instrument defaulted and experienced a recovery rate that is calculated with respect to the face value of the debt instrument and which shall be equal to $(1 - \text{LGD})$;

V_F = V_F as specified in Article 1(2) of this Regulation;

(b) for exposures to debt instruments classified as non-senior debt instruments, the notional amount of the instrument from which the exposure arises shall be zero.

2. For the purposes of Article 325w(5) of Regulation (EU) No 575/2013, the notional amount of the instrument from which the exposure arises, and that is not a cash equity instrument, shall be zero.

Article 4

Entry into force

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, 11 August 2022.

For the Commission
The President
Ursula VON DER LEYEN

COMMISSION DELEGATED REGULATION (EU) 2022/2258**of 9 September 2022****amending and correcting Annex III to Regulation (EC) No 853/2004 of the European Parliament and of the Council on specific hygiene requirements for food of animal origin as regards fishery products, eggs and certain highly refined products, and amending Commission Delegated Regulation (EU) 2019/624 as regards certain bivalve molluscs****(Text with EEA relevance)**

THE EUROPEAN COMMISSION,

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

Having regard to Regulation (EC) No 853/2004 of the European Parliament and of the Council of 29 April 2004 laying down specific hygiene rules for food of animal origin ⁽¹⁾, and in particular Article 10(1), second subparagraph, points (d), (e) and (g), thereof,Having regard to Regulation (EU) 2017/625 of the European Parliament and of the Council of 15 March 2017 on official controls and other official activities performed to ensure the application of food and feed law, rules on animal health and welfare, plant health and plant protection products, amending Regulations (EC) No 999/2001, (EC) No 396/2005, (EC) No 1069/2009, (EC) No 1107/2009, (EU) No 1151/2012, (EU) No 652/2014, (EU) 2016/429 and (EU) 2016/2031 of the European Parliament and of the Council, Council Regulations (EC) No 1/2005 and (EC) No 1099/2009 and Council Directives 98/58/EC, 1999/74/EC, 2007/43/EC, 2008/119/EC and 2008/120/EC, and repealing Regulations (EC) No 854/2004 and (EC) No 882/2004 of the European Parliament and of the Council, Council Directives 89/608/EEC, 89/662/EEC, 90/425/EEC, 91/496/EEC, 96/23/EC, 96/93/EC and 97/78/EC and Council Decision 92/438/EEC (Official Controls Regulation) ⁽²⁾, and in particular Article 18(7), point (g), thereof,

Whereas:

- (1) Regulation (EC) No 853/2004 lays down specific rules on the hygiene of food of animal origin for food business operators.
- (2) Regulation (EC) No 853/2004 allows the slaughter on the farm of poultry subject to certain requirements, including the requirement that the slaughtered animals are to be accompanied by a certificate in accordance with the model set out in Commission Implementing Regulation (EU) 2020/2235 ⁽³⁾. However, Annex III to Regulation (EC) No 853/2004 refers to the wrong certificate, and that reference should therefore be corrected.
- (3) Regulation (EU) 2017/625, as amended by Regulation (EU) 2021/1756 ⁽⁴⁾, extends the possibility to derogate from the requirement to classify the production and relaying areas to all echinoderms which are not filter feeders, and not only to Holothuroidea. Consequently, Chapters IX and X of Section VII to Annex III to Regulation (EC) No 853/2004 should be amended to take account of that possibility.

⁽¹⁾ OJ L 139, 30.4.2004, p. 55.

⁽²⁾ OJ L 95, 7.4.2017, p. 1.

⁽³⁾ Commission Implementing Regulation (EU) 2020/2235 of 16 December 2020 laying down rules for the application of Regulations (EU) 2016/429 and (EU) No 2017/625 of the European Parliament and of the Council as regards model animal health certificates, model official certificates and model animal health/official certificates, for the entry into the Union and movements within the Union of consignments of certain categories of animals and goods, official certification regarding such certificates and repealing Regulation (EC) No 599/2004, Implementing Regulations (EU) No 636/2014 and (EU) No 2019/628, Directive 98/68/EC and Decisions 2000/572/EC, 2003/779/EC and 2007/240/EC (OJ L 442, 30.12.2020, p. 1).

⁽⁴⁾ Regulation (EU) 2021/1756 of the European Parliament and of the Council of 6 October 2021 amending Regulation (EU) 2017/625 as regards official controls on animals and products of animal origin exported from third countries to the Union in order to ensure compliance with the prohibition of certain uses of antimicrobials and Regulation (EC) No 853/2004 as regards the direct supply of meat from poultry and lagomorphs (OJ L 357, 8.10.2021, p. 27).

- (4) In addition, Annex III to Regulation (EC) No 853/2004 lays down temperature requirements and transport conditions for fishery products. It provides, inter alia, that fishery products are to be transported at the temperature of melting ice, if chilled, or at $-18\text{ }^{\circ}\text{C}$, if frozen. New transport techniques entailing lowering the fish temperature to between the initial freezing point of the fish and about $1\text{ }^{\circ}\text{C}$ to $2\text{ }^{\circ}\text{C}$ lower and allowing the transport in boxes without ice are now available, as is superchilling. These new techniques should be provided for in Regulation (EC) No 853/2004 and their use permitted taking into account the Scientific Opinion of the European Food Safety Authority (EFSA) of 28 January 2021 on the use of the so-called 'superchilling' technique for the transport of fresh fishery products ⁽⁵⁾.
- (5) In accordance with Part A of Chapter III of Section VIII to Annex III to Regulation (EC) No 853/2004, fresh fishery products are to be stored under ice in appropriate facilities and re-icing is to be carried out as often as necessary. Moreover, whole and gutted fresh fishery products may be transported and stored in cooled water until they arrive at the first establishment on land carrying out any activity other than transport or sorting.
- (6) Food business operators operating in the fishery products sector requested that Annex III to Regulation (EC) No 853/2004 be amended to allow the transport of whole and gutted fresh fishery products in cooled water after their arrival at the first establishment on land. This transport should be carried out in 'tubs', namely boxes of three-layered polyethylene, filled with water and ice.
- (7) On 19 March 2020, EFSA adopted a Scientific Opinion on the use of tubs for transporting and storing fresh fishery products ⁽⁶⁾. In that Opinion, EFSA concluded that there are no substantial differences for public health between the storage and transport of fresh fishery products in accordance with the requirements laid down in Part A of Chapter III of Section VIII of Annex III to Regulation (EC) No 853/2004 and the use of tubs, and gave some recommendations for their use. Annex III to Regulation (EC) No 853/2004 should therefore be amended in order to allow the use of tubs for the transport of whole and gutted fresh fishery products in water and ice after their arrival at the first establishment on land carrying out any activity other than transport or sorting.
- (8) Chapter VIII of Section VIII of Annex III to Regulation (EC) No 853/2004 lays down detailed rules for the transport of fishery products. In particular, fresh fishery products are to be maintained during their transport at a temperature approaching that of melting ice and frozen fishery products must be maintained during transport at temperature of not more than $-18\text{ }^{\circ}\text{C}$ in all parts of the product, possibly with short upward fluctuations of not more than $3\text{ }^{\circ}\text{C}$.
- (9) On 10 December 2020, EFSA adopted a Scientific Opinion on the use of the so-called 'superchilling' technique for the transport of fresh fishery products ⁽⁷⁾. In that Opinion, EFSA made a comparison between the temperature of superchilled fresh fishery products in boxes without ice, and products subject to the currently authorised practice in boxes with ice. EFSA concluded that, under appropriate conditions, there are no differences from a public health point of view between the traditional transport temperatures and the superchilling techniques. As regards analytical methods capable of detecting whether a previously frozen fish is commercially presented as superchilled, EFSA identified five methods that could be considered as fit for purposes. The use of the technique of superchilling should therefore be allowed under certain conditions for the transport of fresh fishery products referred to in point 1 of Chapter VIII of Section VIII of Annex III to Regulation (EC) No 853/2004.

⁽⁵⁾ EFSA Journal 2021;19(1):6378.

⁽⁶⁾ EFSA Journal 2020;18(4):6091.

⁽⁷⁾ EFSA Journal 2021;19(1):6378.

- (10) Chapter I of Section X of Annex III to Regulation (EC) No 853/2004 lays down hygiene rules for the production of eggs. The main pathogen posing a major risk of egg-borne diseases in the Union is *Salmonella Enteritidis*, and its growth in eggs is positively influenced by the temperature during the storage and transportation of eggs. As in many Member States there are no requirements regarding time and temperature conditions during the storage and transportation of eggs, it is important that 'a date of minimum durability', as defined in Article 2(2), point (r), of Regulation (EU) No 1169/2011 of the European Parliament and of the Council⁽⁸⁾ for eggs be laid down in Regulation (EC) No 853/2004, to provide a uniform basis for final consumers to make informed choices and the safest use of their food. The EFSA Opinion of 10 July 2014 on the public health risks of table eggs due to deterioration and development of pathogens⁽⁹⁾ concludes that the date of minimum durability for eggs produced by hens of the species *Gallus gallus* should be set at a maximum 28 days, as any increase in the shelf-life of these eggs over 28 days results in an increase of the relative risk of illness. The current requirement laid down in Chapter I of Section X of Annex III to Regulation (EC) No 853/2004 that eggs are to be delivered to the consumer within a maximum period of 21 days after laying is a marketing standard with limited influence on the safety of eggs while contributing to food waste at retail level. An increase of this period from 21 days to 28 days would significantly reduce this food waste, notably for eggs produced by hens of the species *Gallus gallus* as these eggs would be removed from sale at the same time as their date of minimum durability would expire.
- (11) Section XVI of Annex III to Regulation (EC) No 853/2004 lays down specific requirements for the production of certain highly refined products intended for human consumption when a treatment of the raw material eliminates any public or animal health risk. Certain fat derivatives, such as cholesterol and Vitamin D3 derived from lanolin are also subject to specific treatments, eliminating such risks and should therefore be considered as highly refined products.
- (12) Flavourings are used in food in accordance with Regulation (EC) No 1334/2008 of the European Parliament and of the Council⁽¹⁰⁾. Their manufacturing process includes a complex physical, enzymatic or microbiological process that eliminates, on the basis of the scientific evidence available, any public or animal health risk. Flavourings derived from products of animal origin should therefore be considered as highly refined products.
- (13) Annex III to Regulation (EC) No 853/2004 should therefore be amended accordingly.
- (14) Commission Delegated Regulation (EU) 2019/624⁽¹¹⁾ lays down specific rules concerning the performance of the official controls referred to in Article 18(1) of Regulation (EU) 2017/625. More particularly, Article 1, point (v), and Article 11 of that Delegated Regulation concern rules for derogations from Article 18(6) of Regulation (EU) 2017/625 regarding the classification of production and relaying areas in relation to *Pectinidae*, marine gastropods and *Holothuroidea*. Article 18 of Regulation (EU) 2017/625, as amended by Regulation (EU) 2021/1756, extends the possibility for derogations from the requirement to classify the production and relaying areas to all echinoderms which are not filter feeders, and not only to *Holothuroidea*. Accordingly, Delegated Regulation (EU) 2019/624 should be amended so that the classification of production and relaying areas is not required in relation to the harvesting of echinoderms which are not filter feeders.
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- ⁽⁸⁾ Regulation (EU) No 1169/2011 of the European Parliament and of the Council of 25 October 2011 on the provision of food information to consumers, amending Regulations (EC) No 1924/2006 and (EC) No 1925/2006 of the European Parliament and of the Council, and repealing Commission Directive 87/250/EEC, Council Directive 90/496/EEC, Commission Directive 1999/10/EC, Directive 2000/13/EC of the European Parliament and of the Council, Commission Directives 2002/67/EC and 2008/5/EC and Commission Regulation (EC) No 608/2004 (OJ L 304, 22.11.2011, p. 18).
- ⁽⁹⁾ EFSA Journal 2014;12(7):3782.
- ⁽¹⁰⁾ Regulation (EC) No 1334/2008 of the European Parliament and of the Council of 16 December 2008 on flavourings and certain food ingredients with flavouring properties for use in and on foods and amending Council Regulation (EEC) No 1601/91, Regulations (EC) No 2232/96 and (EC) No 110/2008 and Directive 2000/13/EC (OJ L 354, 31.12.2008, p. 34).
- ⁽¹¹⁾ Commission Delegated Regulation (EU) 2019/624 of 8 February 2019 concerning specific rules for the performance of official controls on the production of meat and for production and relaying areas of live bivalve molluscs in accordance with Regulation (EU) 2017/625 of the European Parliament and of the Council (OJ L 131, 17.5.2019, p. 1).

- (15) Regulation (EC) No 853/2004 and Delegated Regulation (EU) 2019/624 should be amended by a single Delegated Regulation, as a number of the amendments to be made to them are linked to the recent amendments made to Regulation (EU) 2017/625 by Regulation (EU) 2021/1756. In addition, the amendment to be made to Delegated Regulation (EU) 2019/624 concerning echinoderms is of ancillary nature, as it is only an alignment with an amendment made to Regulation (EU) 2017/625 by Regulation (EU) 2021/1756. Furthermore, for the sake of consistency of Union rules, the amendments to be made to Regulation (EC) No 853/2004 and Delegated Regulation (EU) 2019/624 should take effect on the same date.
- (16) Regulation (EC) No 853/2004 and Delegated Regulation (EU) 2019/624 should therefore be amended accordingly,

HAS ADOPTED THIS REGULATION:

Article 1

Amendments and corrections to Regulation (EC) No 853/2004

Annex III of Regulation (EC) No 853/2004 is amended and corrected in accordance with the Annex to this Regulation.

Article 2

Amendments to Delegated Regulation (EU) 2019/624

Delegated Regulation (EU) 2019/624 is amended as follows:

- (1) In Article 1, point (a)(v) is replaced by the following:

‘(v) derogations from Article 18(6) of Regulation (EU) 2017/625 regarding the classification of production and relaying areas in relation to *Pectinidae*, marine gastropods and echinoderms;’

- (2) Article 11 is replaced by the following:

‘Article 11

Official controls on *Pectinidae*, marine gastropods and echinoderms, which are not filter feeders, which are harvested from production areas which are not classified in accordance with Article 18(6) of Regulation (EU) 2017/625

By way of derogation from Article 18(6) of Regulation (EU) 2017/625, the classification of production and relaying areas shall not be required in relation to the harvesting of *Pectinidae*, marine gastropods and echinoderms, which are not filter feeders, when the competent authorities carry out official controls on such animals in fish auctions, dispatch centres and processing establishments.

Such official controls shall verify compliance with:

- (a) the health standards for live bivalve molluscs laid down in Chapter V of Section VII of Annex III to Regulation (EC) No 853/2004;
- (b) the specific requirements for *Pectinidae*, marine gastropods and echinoderms which are not filter feeders, that are harvested outside the classified production areas, laid down in Chapter IX of that Section.’

Article 3

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, 9 September 2022.

For the Commission
The President
Ursula VON DER LEYEN

ANNEX

Annex III to Regulation (EC) No 853/2004 is amended and corrected as follows:

(1) in Section II, in Chapter VI, point 7 is replaced by the following:

- ‘7. In addition to the food chain information to be submitted in accordance with Section III of Annex II to this Regulation, the animal health certificate set out in Chapter 2 of Annex IV to Implementing Regulation (EU) 2020/2235 must accompany the slaughtered animal to the slaughterhouse or cutting plant, or be sent in advance in any format.’;

(2) Section VII is amended as follows:

(a) Chapter IX is replaced by the following:

‘CHAPTER IX: SPECIFIC REQUIREMENTS FOR PECTINIDAE, MARINE GASTROPODS AND ECHINODERMS WHICH ARE NOT FILTER FEEDERS HARVESTED OUTSIDE CLASSIFIED PRODUCTION AREAS

Food business operators harvesting pectinidae, marine gastropods and echinoderms which are not filter feeders, outside classified production areas or handling such pectinidae, and/or such marine gastropods and/or echinoderms must comply with the following requirements:

1. Pectinidae, marine gastropods and echinoderms which are not filter feeders, must not be placed on the market unless they are harvested and handled in accordance with Part B of Chapter II and meet the standards laid down in Chapter V, as demonstrated by a system of own checks by the food business operators operating a fish auction, a dispatch centre or a processing establishment;
 2. In addition to point 1, where data from official monitoring programmes enable the competent authority to classify fishing grounds – where appropriate, in cooperation with food business operators – the provisions of Part A of Chapter II apply by analogy to pectinidae;
 3. Pectinidae, marine gastropods and echinoderms which are not filter feeders, must not be placed on the market for human consumption otherwise than via a fish auction, a dispatch centre or a processing establishment. When they handle pectinidae and/or such marine gastropods, and/or echinoderms food business operators operating such establishments must inform the competent authority and, as regards dispatch centres, comply with the relevant requirements of Chapters III and IV;
 4. Food business operators handling pectinidae, marine gastropods and echinoderms which are not filter feeders, must comply with the following requirements:
 - (a) with the documentary requirements of Chapter I, points 3 to 7, where applicable. In this case, the registration document must clearly indicate the location of the area, indicating the system used to describe the coordinates, where the live pectinidae and/or live marine gastropods and/or live echinoderms were harvested; or
 - (b) with the requirements of Chapter VI, point 2, concerning the closing of all packages of live pectinidae, live marine gastropods and live echinoderms dispatched for retail sale and Chapter VII concerning identification marking and labelling.’;
- (b) in Chapter X, in the model of registration document of live bivalve molluscs, live echinoderms, live tunicates and live marine gastropods, the explanatory notes are amended as follows:
- (i) the contents of box I.3 is replaced by the following:

‘Supplier

Indicate the name and address (street, city and region/province/state, as appropriate), country and ISO country code of the establishment of origin. In the case of production areas, please indicate the area as authorised by the competent authorities (CAs). In the case of live pectinidae, marine gastropods or echinoderms, indicate the location of the harvesting area.

Where applicable, indicate the registration or approval number of the establishment. Indicate the activity (gatherer, purification centre, dispatch centre, auction hall or intermediary activities).

Where the batch of live bivalve molluscs is sent from a purification centre/dispatch centre, or, in case of pectinidae, marine gastropods and echinoderms which are not filter feeders harvested outside classified production areas, from a fish auction, indicate the approval number and the address of the purification centre/dispatch centre or fish auction.;

- (ii) the contents of box I.7 is replaced by the following:

From purification centre/dispatch centre or fish auction

Where the batch of live bivalve molluscs is sent from a purification centre/dispatch centre, or, in case of pectinidae, marine gastropods and echinoderms which are not filter feeders harvested outside classified production areas, from an auction hall, indicate the approval number and the address of the purification centre/dispatch centre or auction hall.

If sent from a purification centre, the duration of the purification and the dates on which the batch entered and left the purification centre. Delete as appropriate.;

- (3) Section VIII is amended as follows:

- (a) in the introductory part, point 1 is replaced by the following:

- ‘1. This Section shall not apply to bivalve molluscs, echinoderms, tunicates and marine gastropods if they are still alive when placed on the market. With the exception of Chapters I and II, it shall apply to such animals when they are not placed on the market live, in which case they must have been obtained in accordance with Section VII.

For the purpose of this Section, “superchilling” means a process by which the temperature of fresh fishery product is lowered to between the initial freezing point of the fish and about 1 to 2 °C lower.

This Section shall apply to thawed unprocessed fishery products and fresh fishery products to which food additives have been added in accordance with the appropriate Union legislation.;

- (b) in Chapter III, point A is replaced by the following:

A. REQUIREMENTS FOR FRESH FISHERY PRODUCTS

1. Whole and gutted fresh fishery products may be transported and stored in cooled water on board vessels. They may also continue to be transported in cooled water after landing, and be transported from aquaculture establishments, until they arrive at the establishment on land carrying out any activity other than transport or sorting. When three-layered polyethylene containers filled with water and ice are used, the whole and gutted fresh fishery products may be transported after arriving at the establishment on land carrying out other activity than transport provided that the requirements of Chapter VIII, point 1(a) are met.
2. Where chilled, unpackaged products are not distributed, dispatched, prepared or processed immediately after reaching an establishment on land, they must be stored under ice in appropriate facilities or in case of whole or gutted fresh fishery products, in three-layered polyethylene containers made of insulating material filled with ice and water.
3. Re-icing must be carried out as often as necessary. When three-layered polyethylene containers filled with water and ice are used, they must be clean and undamaged. The water must have a temperature as close to 0 °C as possible and cover all the fish. Ice shall cover the whole surface of the water within containers, making sure that all fish is below the ice layer.
4. Packaged fresh fishery products must be chilled to a temperature approaching that of melting ice.

5. Operations such as heading and gutting must be carried out hygienically. Where gutting is possible from a technical and commercial viewpoint, it must be carried out as quickly as possible after the products have been caught or landed. The products must be washed thoroughly immediately after these operations.
6. Operations such as filleting and cutting must be carried out so as to avoid contamination or spoilage of fillets and slices. Fillets and slices must not remain on the work tables beyond the time necessary for their preparation. Fillets and slices must be wrapped and, where necessary, packaged and must be chilled as quickly as possible after their preparation.
7. Containers used for the dispatch or storage of unpackaged prepared fresh fishery products stored under ice must ensure that melt water is drained away and does not remain in contact with any fishery products.'

(c) in Chapter VIII, point 1 is replaced by the following:

'1. During transport, fishery products must be maintained at the required temperature. In particular:

- (a) fresh fishery products, thawed unprocessed fishery products, and cooked and chilled products from crustaceans and molluscs, must be maintained at a temperature approaching that of melting ice. When three-layered polyethylene containers filled with water and ice are used for transporting whole and gutted fresh fishery products, ice must be present during the whole storage/transport, which must be carried out at controlled temperature. The transport and storage of whole and gutted fresh fishery products in three-layered polyethylene containers filled with water and ice must not exceed 3 days.
- (b) frozen fishery products, with the exception of whole fish initially frozen in brine intended for the manufacture of canned food, must be maintained during transport at an even temperature of not more than $-18\text{ }^{\circ}\text{C}$ in all parts of the product, possibly with short upward fluctuations of not more than $3\text{ }^{\circ}\text{C}$.
- (c) if the superchilling process is used for transporting fresh fishery products, the transport in boxes without ice shall be permitted under the condition that those boxes clearly indicate that they contain superchilled fishery products. During transport, superchilled fishery products must respect temperature requirements included in a range between -0.5 and $-2\text{ }^{\circ}\text{C}$ temperature in the core of the product. The transport and storage of superchilled fishery products must not exceed 5 days.;

(4) Section X is amended as follows

(a) In Chapter I, point 3 is replaced by the following:

'3. Eggs must be delivered to the consumer within a maximum time limit of 28 days of laying.'

(b) In Chapter I, the following point 4 is added:

'4. For eggs produced by hens of the species *Gallus gallus*, the "date of minimum durability" as defined in Article 2(2), point (r), of Regulation (EU) No 1169/2011 shall be fixed at not more than 28 days after the laying. Where the period of laying is indicated, this date shall be determined from the first day of that period.'

(5) Section XVI is replaced by the following:

'SECTION XVI: HIGHLY REFINED PRODUCTS

- (1) Food business operators manufacturing the following highly refined products of animal origin must ensure that the treatment of the raw materials used eliminates any animal or public health risk:
 - (a) chondroitin sulphate;
 - (b) hyaluronic acid;
 - (c) other hydrolysed cartilage products;
 - (d) chitosan;
 - (e) glucosamine;
 - (f) rennet;

- (g) isinglass;
 - (h) amino acids that are authorised as food additives in accordance with Regulation (EC) No 1333/2008 of the European Parliament and of the Council (*);
 - (i) food flavourings that are authorised in accordance with Regulation (EC) No 1334/2008 of the European Parliament and of the Council (**);
 - (j) fat derivatives.
- (2) The raw materials used for the manufacturing of the highly refined products referred to in point 1 must be derived from:
- (a) animals, including feathers thereof, which have been slaughtered in a slaughterhouse and the meat of which have been found fit for human consumption following ante-mortem and post-mortem inspection, or
 - (b) fishery products complying with Section VIII, or
 - (c) rendered fats and greaves complying with Section XII, or wool, if these products are submitted to one of the following processes:
 - (1) transesterification or hydrolysis at a temperature of at least 200 °C, under corresponding appropriate pressure, for at least 20 minutes (glycerol, fatty acids and esters);
 - (2) saponification with NaOH 12M:
 - in a batch process at 95 °C for three hours; or
 - in a continuous process at 140 °C 2 bars (2 000 hPa) for eight minutes; or
 - (3) hydrogenation at 160 °C at 12 bars (12 000 hPa) for 20 minutes.

Human hair may not be used as a source for the manufacture of amino acids.

(*) Regulation (EC) No 1333/2008 of the European Parliament and of the Council of 16 December 2008 on food additives (OJ L 354, 31.12.2008, p. 16).

(**) Regulation (EC) No 1334/2008 of the European Parliament and of the Council of 16 December 2008 on flavorings and certain food ingredients with flavoring properties for use in and on foods (OJ L 354, 31.12.2008, p. 34).

COMMISSION IMPLEMENTING REGULATION (EU) 2022/2259
of 14 November 2022
concerning the classification of certain goods in the Combined Nomenclature

THE EUROPEAN COMMISSION,

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

Having regard to Regulation (EU) No 952/2013 of the European Parliament and of the Council of 9 October 2013 laying down the Union Customs Code ⁽¹⁾, and in particular Article 57(4) and Article 58(2) thereof,

Whereas:

- (1) In order to ensure uniform application of the Combined Nomenclature annexed to Council Regulation (EEC) No 2658/87 ⁽²⁾, it is necessary to adopt measures concerning the classification of the goods referred to in the Annex to this Regulation.
- (2) Regulation (EEC) No 2658/87 has laid down the general rules for the interpretation of the Combined Nomenclature. Those rules apply also to any other nomenclature which is wholly or partly based on it or which adds any additional subdivision to it and which is established by specific provisions of the Union, with a view to the application of tariff and other measures relating to trade in goods.
- (3) Pursuant to those general rules, the goods described in column (1) of the table set out in the Annex should be classified under the CN code indicated in column (2), by virtue of the reasons set out in column (3) of that table.
- (4) It is appropriate to provide that binding tariff information issued in respect of the goods concerned by this Regulation which does not conform to this Regulation may, for a certain period, continue to be invoked by the holder in accordance with Article 34(9) of Regulation (EU) No 952/2013. That period should be set at three months.
- (5) The measures provided for in this Regulation are in accordance with the opinion of the Customs Code Committee,

HAS ADOPTED THIS REGULATION:

Article 1

The goods described in column (1) of the table set out in the Annex shall be classified within the Combined Nomenclature under the CN code indicated in column (2) of that table.

Article 2

Binding tariff information which does not conform to this Regulation may continue to be invoked in accordance with Article 34(9) of Regulation (EU) No 952/2013 for a period of three months from the date of entry into force of this Regulation.

Article 3

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

⁽¹⁾ OJ L 269, 10.10.2013, p. 1.

⁽²⁾ Council Regulation (EEC) No 2658/87 of 23 July 1987 on the tariff and statistical nomenclature and on the Common Customs Tariff (OJ L 256, 7.9.1987, p. 1).

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

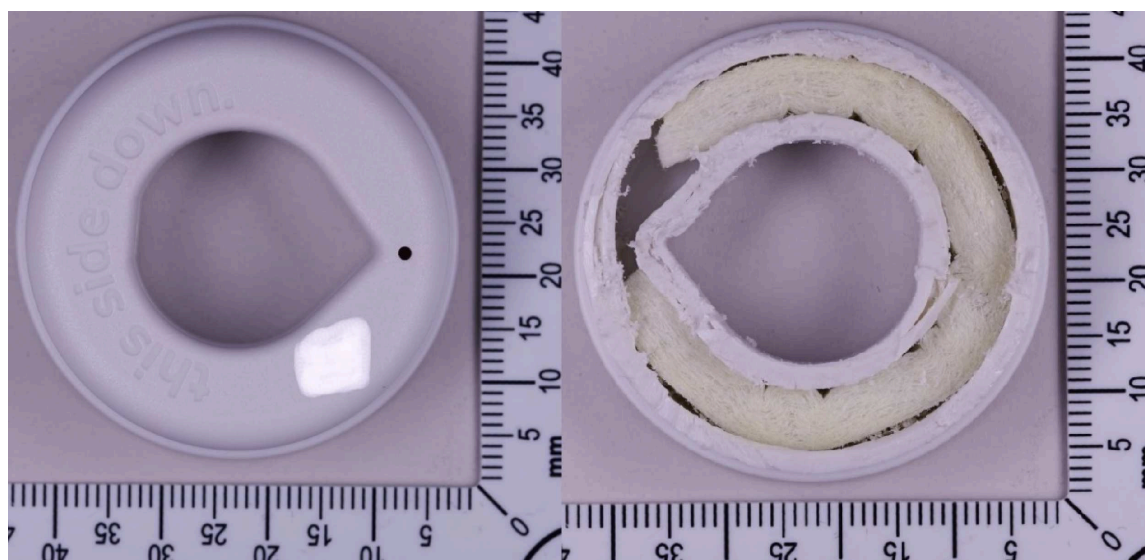
Done at Brussels, 14 November 2022.

For the Commission
Gerassimos THOMAS
Director-General
Directorate-General for Taxation and Customs Union

ANNEX

Description of the goods	Classification (CN code)	Reasons
(1)	(2)	(3)
<p>A plastic ring with an external diameter of approx. 4 cm and an internal diameter of approx. 2 cm. The ring has two small openings on the outside and inside. It contains a strip of nonwoven fabric impregnated with odoriferous substances.</p> <p>The product is placed within the mouthpiece of specific drinking bottles to aromatise ambient air that is aspirated while drinking water from the mouthpiece. The aromatised air is perceived retronasally (that is, from inside the oral cavity), which gives the consumer the impression of a flavoured drink.</p> <p>The product is available in different fragrances and packaged in aluminium composite foil bags for retail sale as aroma pods for the production of scent.</p>	3307 90 00	<p>Classification is determined by general rules 1 and 6 for the interpretation of the Combined Nomenclature, note 4 to Chapter 33 and the wording of CN codes 3307 and 3307 90 00.</p> <p>The product is neither of a kind used as raw materials in industry nor is it a preparation of a kind used for the manufacture of beverages. The product does not add an aroma to the liquid, and thus it does not impart a fragrance to the beverage itself. Therefore, classification under heading 3302 is excluded.</p> <p>The product is designed to aromatise air, which is aspirated together with the water from the drinking bottle. It contains a strip of nonwoven fabric impregnated with a perfumery preparation within the meaning of note 4 to Chapter 33 for this purpose (see also the Harmonised System Explanatory Notes to heading 3307, point (V)(5)).</p> <p>Consequently, the product is to be classified under CN code 3307 90 00 as other perfumery not elsewhere specified or included.</p>

(*) The image is purely for information.



COMMISSION IMPLEMENTING REGULATION (EU) 2022/2260
of 14 November 2022
concerning the classification of certain goods in the Combined Nomenclature

THE EUROPEAN COMMISSION,

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

Having regard to Regulation (EU) No 952/2013 of the European Parliament and of the Council of 9 October 2013 laying down the Union Customs Code ⁽¹⁾, and in particular Articles 57(4) and 58(2) thereof,

Whereas:

- (1) In order to ensure uniform application of the Combined Nomenclature annexed to Council Regulation (EEC) No 2658/87 ⁽²⁾, it is necessary to adopt measures concerning the classification of the goods referred to in the Annex to this Regulation.
- (2) Regulation (EEC) No 2658/87 has laid down the general rules for the interpretation of the Combined Nomenclature. Those rules apply also to any other nomenclature which is wholly or partly based on it or which adds any additional subdivision to it and which is established by specific provisions of the Union, with a view to the application of tariff and other measures relating to trade in goods.
- (3) Pursuant to those general rules, the goods described in column (1) of the table set out in the Annex should be classified under the CN code indicated in column (2), by virtue of the reasons set out in column (3) of that table.
- (4) It is appropriate to provide that binding tariff information issued in respect of the goods concerned by this Regulation which does not conform to this Regulation may, for a certain period, continue to be invoked by the holder in accordance with Article 34(9) of Regulation (EU) No 952/2013. That period should be set at three months.
- (5) The measures provided for in this Regulation are in accordance with the opinion of the Customs Code Committee,

HAS ADOPTED THIS REGULATION:

Article 1

The goods described in column (1) of the table set out in the Annex shall be classified within the Combined Nomenclature under the CN code indicated in column (2) of that table.

Article 2

Binding tariff information which does not conform to this Regulation may continue to be invoked in accordance with Article 34(9) of Regulation (EU) No 952/2013 for a period of three months from the date of entry into force of this Regulation.

Article 3

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

⁽¹⁾ OJ L 269, 10.10.2013, p. 1.

⁽²⁾ Council Regulation (EEC) No 2658/87 of 23 July 1987 on the tariff and statistical nomenclature and on the Common Customs Tariff (OJ L 256, 7.9.1987, p. 1).

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

Done at Brussels, 14 November 2022.

For the Commission
Gerassimos THOMAS
Director-General
Directorate-General for Taxation and Customs Union

ANNEX

Description of the goods	Classification (CN code)	Reasons
(1)	(2)	(3)
<p>A basin liner system, put up in a set for retail sale, that consists of:</p> <ul style="list-style-type: none"> — a re-usable plastic basin (dimensions approx. 39 × 33 × 14 cm); — single-use disposable plastic liners in a tear-off roll; and — a liner dispenser. <p>The basin, liners and dispenser are impregnated with an antimicrobial compound that prevents the spread of pathogens. The roll of liners is to be mounted on the dispenser. The system is designed to prevent cross-contamination leading to the spread of pathogens when washing patients in hospitals, healthcare and non-healthcare facilities.</p>	3924 90 00	<p>Classification is determined by general rules 1, 3(b) and 6 for the interpretation of the Combined Nomenclature and the wording of CN codes 3924 and 3924 90 00.</p> <p>The product is put up in a set for retail sale within the meaning of general rule 3(b). The essential character of the product is given by the re-usable basin made of plastics.</p> <p>Classification under heading 9018 as a medical instrument or appliance is excluded as the product is not used for medical treatment of a patient's condition. The fact that the basin, liners and dispenser are impregnated with the antimicrobial compound, which only serves to prevent cross-contamination and the spread of pathogens, does not constitute the product as a medical instrument or appliance for diagnosis, or preventing or treating an illness or to operate, etc. Furthermore, the Harmonized System Explanatory Note (HSEN) to heading 9018 excludes sanitary ware of base metal (see HSEN to heading 9018, second paragraph, point (e)). This interpretation can be extended to analogous products of plastics.</p> <p>Classification in heading 3922 is excluded because the basin does not have the character of sanitary ware of this heading given its dimensions, its non-permanent setup and that it is not designed to be connected to a water or sewage system. The basin has the character of a small portable sanitary article of heading 3924 (see also HSEN to heading 3922, third paragraph, point (a), and to heading 3924, point (D)).</p> <p>Consequently, the product is to be classified under CN code 3924 90 00 as other hygienic or toilet article, of plastics.</p>

DECISIONS

COMMISSION IMPLEMENTING DECISION (EU) 2022/2261

of 11 November 2022

excluding from European Union financing certain expenditure incurred by the Member States under the European Agricultural Guarantee Fund (EAGF) and under the European Agricultural Fund for Rural Development (EAFRD)

(notified under document C(2022) 7841)

(Only the Croatian, English, Finnish, French, German, Greek, Hungarian, Irish, Italian, Maltese, Polish, Romanian, Spanish and Swedish texts are authentic)

THE EUROPEAN COMMISSION,

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

Having regard to Regulation (EU) No 1306/2013 of the European Parliament and of the Council of 17 December 2013 on the financing, management and monitoring of the common agricultural policy and repealing Council Regulations (EEC) No 352/78, (EC) No 165/94, (EC) No 2799/98, (EC) No 814/2000, (EC) No 1290/2005 and (EC) No 485/2008 ⁽¹⁾, and in particular Article 52 thereof,

After consulting the Committee on the Agricultural Funds,

Whereas:

- (1) In accordance with Article 52 of Regulation (EU) No 1306/2013, the Commission is to carry out the necessary verifications, communicate to the Member States the results of those verifications, take note of the comments of the Member States, initiate a bilateral discussion so that an agreement may be reached with the Member States in question and formally communicate its conclusions to them.
- (2) The Member States have had an opportunity to request the launch of a conciliation procedure. That opportunity has been used in some cases and the reports issued on the outcome have been examined by the Commission.
- (3) In accordance with Regulation (EU) No 1306/2013, only agricultural expenditure, which has been incurred in a way that has not infringed Union law may be financed.
- (4) In the light of the verifications carried out, the outcome of the bilateral discussions and the conciliation procedures, part of the expenditure declared by the Member States does not fulfil this requirement and cannot therefore be financed under the EAGF and the EAFRD.
- (5) The amounts that are not recognised as being chargeable to the EAGF and the EAFRD should be indicated. Those amounts do not relate to expenditure incurred more than 24 months before the Commission's written notification of the results of the verifications to the Member States.
- (6) The amounts excluded from Union financing by the present Decision should also take into account any reductions or suspensions in accordance with Article 41 of Regulation (EU) No 1306/2013 due to the fact that such reductions or suspensions are of a provisional nature and without prejudice to decisions taken pursuant to Article 51 or 52 of that Regulation.

⁽¹⁾ OJ L 347, 20.12.2013, p. 549.

- (7) As regards the cases covered by this decision, the assessment of the amounts to be excluded on grounds of non-compliance with Union law was notified by the Commission to the Member States in the summary report on the subject ⁽²⁾.
- (8) This Decision is without prejudice to any financial conclusions that the Commission may draw from the judgments of the Court of Justice of the European Union in cases pending on 21 September 2022,

HAS ADOPTED THIS DECISION:

Article 1

The amounts set out in the Annex and related to expenditure incurred by the Member States' accredited paying agencies and declared under the EAGF or the EAFRD shall be excluded from Union financing.

Article 2

This Decision is addressed to the Federal Republic of Germany, Ireland, the Hellenic Republic, the Kingdom of Spain, the French Republic, the Republic of Croatia, the Italian Republic, Hungary, the Republic of Malta, the Republic of Austria, the Republic of Poland, Romania, the Republic of Finland and the Kingdom of Sweden.

Done at Brussels, 11 November 2022.

For the Commission
Janusz WOJCIECHOWSKI
Member of the Commission

⁽²⁾ Ares(2022)7205141.

Budget Item: 08020601

Member State	Measure	FY	Reason	Type	Correction %	Currency	Amount	Deductions	Financial Impact
HU	Decoupled Direct Aids	2018	Reimbursement following judgment in case T-57/21	ONE OFF		EUR	4 217 241,32	0,00	4 217 241,32
	Voluntary Coupled Support	2018	Reimbursement following judgment in case T-57/21	ONE OFF		EUR	116 826,70	0,00	116 826,70
					Total HU:	EUR	4 334 068,02	0,00	4 334 068,02

Currency	Amount	Deductions	Financial Impact
EUR	4 334 068,02	0,00	4 334 068,02

Budget Item: 08030102

Member State	Measure	FY	Reason	Type	Correction %	Currency	Amount	Deductions	Financial Impact
AT	Rural Development EAFRD measures subject to IACS	2019	FY 2019 M11: Lifting of suspensions made by Commission Decision C(2020)3210	ONE OFF		EUR	0,00	- 1 750 000,00	1 750 000,00
	Rural Development EAFRD measures subject to IACS	2020	FY 2020 M11: Lifting of suspensions made by Commission Decision C(2020)5522, C(2021)3454, C(2021)5955	ONE OFF		EUR	0,00	- 9 453 433,02	9 453 433,02

	Rural Development EAFRD measures subject to IACS	2021	FY 2021 M11: Lifting of suspensions made by Commission Decision C(2021)5955, C(2022)3067	ONE OFF		EUR	0,00	- 2 003 803,00	2 003 803,00
					Total AT:	EUR	0,00	- 13 207 236,02	13 207 236,02

Currency	Amount	Deductions	Financial Impact
EUR	0,00	- 13 207 236,02	13 207 236,02

Budget Item: 6200

Member State	Measure	FY	Reason	Type	Correction %	Currency	Amount	Deductions	Financial Impact
AT	Wine - Investment	2019	deficiency in key control, soundness of estimates. FY 2019	FLAT RATE	3,00%	EUR	- 149 903,15	0,00	- 149 903,15
	Wine - Investment	2020	deficiency in key control, soundness of estimates. FY 2020	FLAT RATE	3,00%	EUR	- 106 053,66	0,00	- 106 053,66
	Wine - Investment	2021	deficiency in key control, soundness of estimates. FY 2021	FLAT RATE	3,00%	EUR	- 121 348,49	0,00	- 121 348,49
					Total AT:	EUR	- 377 305,30	0,00	- 377 305,30
DE	Certification	2011	1.1 Timely follow-up of recovery procedures	ONE OFF		EUR	- 184,59	0,00	- 184,59

	Certification	2012	1.1 Timely follow-up of recovery procedures	ONE OFF		EUR	- 434,05	0,00	- 434,05
	Certification	2013	1.1 Timely follow-up of recovery procedures	ONE OFF		EUR	- 5,17	0,00	- 5,17
	Certification	2014	1.1 Timely follow-up of recovery procedures	ONE OFF		EUR	- 17 119,22	0,00	- 17 119,22
	Certification	2016	1.1 Timely follow-up of recovery procedures	ONE OFF		EUR	- 44,07	0,00	- 44,07
	Certification	2017	1.1 Timely follow-up of recovery procedures	ONE OFF		EUR	- 21,76	0,00	- 21,76
	Clearance of Accounts - Financial Clearance	2016	1.1 Timely follow-up of the recovery procedures	ONE OFF		EUR	- 28,24	0,00	- 28,24
	Clearance of Accounts - Financial Clearance	2018	1.1 Timely follow-up of the recovery procedures	ONE OFF		EUR	- 2 081,59	0,00	- 2 081,59
	Clearance of Accounts - Financial Clearance	2020	1.3. The most probable financial risk in EAGF Non-IACS	ESTIMATED BY AMOUNT		EUR	- 632 077,32	0,00	- 632 077,32
	Clearance of Accounts - Financial Clearance	2020	1.5 Other errors established by the CB	ONE OFF		EUR	- 21 699,36	0,00	- 21 699,36
					Total DE:	EUR	- 673 695,37	0,00	- 673 695,37
ES	Cross-compliance	2018	2% farmers with animals	FLAT RATE	2,00%	EUR	- 205,43	- 6,16	- 199,27
	Cross-compliance	2019	2% farmers with animals	FLAT RATE	2,00%	EUR	- 597 650,87	- 13,17	- 597 637,70
	Cross-compliance	2020	2% farmers with animals	FLAT RATE	2,00%	EUR	- 597 001,68	- 2,17	- 596 999,51
	Cross-compliance	2021	2% farmers with animals	FLAT RATE	2,00%	EUR	- 538 096,01	0,00	- 538 096,01

	Accreditation Paying Agency	2019	Accreditation criteria FY2019 - action I.1	ONE OFF		EUR	- 217 554,15	0,00	- 217 554,15
	Accreditation Paying Agency	2019	Accreditation criteria FY2019 - measure II	ONE OFF		EUR	- 23 165,76	0,00	- 23 165,76
	Accreditation Paying Agency	2019	Accreditation criteria FY2019 - sub-action I.4.2	ONE OFF		EUR	- 8 842,15	0,00	- 8 842,15
	POSEI (2014+)	2019	Accreditation criteria FY2019 - sub-action III.4.1	ONE OFF		EUR	- 136 291,72	0,00	- 136 291,72
	POSEI (2014+)	2019	Accreditation criteria FY2019 - sub-action III.6.1	ONE OFF		EUR	- 167 607,59	0,00	- 167 607,59
	Accreditation Paying Agency	2020	Accreditation criteria FY2020 - action I.1	ONE OFF		EUR	- 197 895,87	0,00	- 197 895,87
	Accreditation Paying Agency	2020	Accreditation criteria FY2020 - measure II	ONE OFF		EUR	- 12 156,18	0,00	- 12 156,18
	Accreditation Paying Agency	2020	Accreditation criteria FY2020 - measure III.11	ONE OFF		EUR	- 315,16	0,00	- 315,16
	Accreditation Paying Agency	2020	Accreditation criteria FY2020 - sub-action I.4.2	ONE OFF		EUR	- 22 207,80	0,00	- 22 207,80
	Fruit and Vegetables - Operational programmes incl withdrawals	2018	Market Measures – Operational programmes in the fruit and vegetables sector: soundness of estimates - OP2017-2018-2019	FLAT RATE	5,00%	EUR	- 114 200,88	0,00	- 114 200,88
	Fruit and Vegetables - Operational programmes incl withdrawals	2019	Market Measures – Operational programmes in the fruit and vegetables sector: soundness of estimates - OP2017-2018-2019	FLAT RATE	5,00%	EUR	- 132 550,84	0,00	- 132 550,84

Fruit and Vegetables - Operational programmes incl withdrawals	2020	Market Measures – Operational programmes in the fruit and vegetables sector: soundness of estimates - OP2017-2018-2019	FLAT RATE	5,00%	EUR	- 78 404,88	0,00	- 78 404,88
EU School Scheme	2018	School scheme: lack of publication contract notice Catalonia and other non-compliant Regions - FY2018 school year 2017-2018, 2018-2019	FLAT RATE	25,00%	EUR	- 2 274 909,02	0,00	- 2 274 909,02
EU School Scheme	2019	School scheme: lack of publication contract notice Catalonia and other non-compliant Regions - FY2019 and FY2020 school years 2017-2018, 2018-2019 and 2019-2020	FLAT RATE	25,00%	EUR	- 3 003 576,65	0,00	- 3 003 576,65
EU School Scheme	2020	School scheme: lack of publication contract notice Catalonia and other non-compliant Regions - FY2019 and FY2020 school years 2017-2018, 2018-2019 and 2019-2020	FLAT RATE	25,00%	EUR	- 1 489 069,03	0,00	- 1 489 069,03
EU School Scheme	2021	School scheme: lack of publication contract notice Catalonia and other non-compliant Regions - FY2021 school year 2018-2019	FLAT RATE	25,00%	EUR	- 1 644,74	0,00	- 1 644,74
Cross-compliance	2018	XC SMR 7 - CY 2017	ONE OFF		EUR	- 27 145,11	0,00	- 27 145,11
Cross-compliance	2019	XC SMR 7 - CY 2018	ONE OFF		EUR	- 19 754,48	0,00	- 19 754,48

					Total ES:	EUR	- 9 660 246,00	- 21,50	- 9 660 224,50
FI	Voluntary Coupled Support	2019	Deficiencies in bovine sector – CY 2018	ONE OFF		EUR	- 269 020,25	0,00	- 269 020,25
	Voluntary Coupled Support	2020	Deficiencies in bovine sector – CY 2019	ONE OFF		EUR	- 250 103,20	0,00	- 250 103,20
	Voluntary Coupled Support	2021	Deficiencies in bovine sector – CY 2020	ONE OFF		EUR	- 190 240,19	0,00	- 190 240,19
	Voluntary Coupled Support	2019	Deficiencies in ovine/caprine sector – CY 2018	ONE OFF		EUR	- 21 297,54	0,00	- 21 297,54
	Voluntary Coupled Support	2020	Deficiencies in ovine/caprine sector – CY 2019	ONE OFF		EUR	- 38 967,06	0,00	- 38 967,06
	Voluntary Coupled Support	2021	Deficiencies in ovine/caprine sector – CY 2020	ONE OFF		EUR	- 22 832,92	0,00	- 22 832,92
					Total FI:	EUR	- 792 461,16	0,00	- 792 461,16
FR	Decoupled Direct Aids	2019	Clause contournement	ONE OFF		EUR	- 11 634,44	0,00	- 11 634,44
	Decoupled Direct Aids	2020	Clause contournement	ONE OFF		EUR	- 20 025,17	0,00	- 20 025,17
	Decoupled Direct Aids	2021	Clause contournement	ONE OFF		EUR	- 24 569,63	0,00	- 24 569,63
	Clearance of Accounts - Financial Clearance	2020	Conformity test 2020-FR05-2S-GC-009 - wrong classification of data	ONE OFF		EUR	- 45 016,72	0,00	- 45 016,72
	Decoupled Direct Aids	2019	Déficiences RPG 2018	ONE OFF		EUR	- 8 801 609,82	0,00	- 8 801 609,82
	Decoupled Direct Aids	2020	Déficiences RPG 2019	ONE OFF		EUR	- 8 791 113,64	0,00	- 8 791 113,64
	Decoupled Direct Aids	2021	Déficiences RPG 2020	ONE OFF		EUR	- 8 554 784,16	0,00	- 8 554 784,16
	Basic Payment Scheme	2019	PE-BPS-2018	ONE OFF		EUR	- 2 207 850,32	0,00	- 2 207 850,32

	Basic Payment Scheme	2020	PE-BPS-2018	ONE OFF		EUR	- 462,27	0,00	- 462,27
	Basic Payment Scheme	2021	PE-BPS-2018	ONE OFF		EUR	- 88,03	0,00	- 88,03
	Basic Payment Scheme	2020	PE-BPS-2019	ONE OFF		EUR	- 1 913 392,28	0,00	- 1 913 392,28
	Basic Payment Scheme	2021	PE-BPS-2019	ONE OFF		EUR	- 362,21	0,00	- 362,21
	Basic Payment Scheme	2021	PE-BPS-2020	ONE OFF		EUR	- 2 213 153,94	0,00	- 2 213 153,94
	Greening Payment	2019	PE-Greening-2018	ONE OFF		EUR	- 1 540 698,29	0,00	- 1 540 698,29
	Greening Payment	2020	PE-Greening-2018	ONE OFF		EUR	- 1 357,39	0,00	- 1 357,39
	Greening Payment	2021	PE-Greening-2018	ONE OFF		EUR	- 188,14	0,00	- 188,14
	Greening Payment	2020	PE-Greening-2019	ONE OFF		EUR	- 1 344 907,01	0,00	- 1 344 907,01
	Greening Payment	2021	PE-Greening-2019	ONE OFF		EUR	- 462,75	0,00	- 462,75
	Greening Payment	2021	PE-Greening-2020	ONE OFF		EUR	- 1 560 264,44	0,00	- 1 560 264,44
	Restitutive Payment	2019	PE-RP-2018	ONE OFF		EUR	- 15 166,97	0,00	- 15 166,97
	Restitutive Payment	2020	PE-RP-2018	ONE OFF		EUR	- 2,46	0,00	- 2,46
	Restitutive Payment	2021	PE-RP-2018	ONE OFF		EUR	- 1,09	0,00	- 1,09
	Restitutive Payment	2020	PE-RP-2019	ONE OFF		EUR	- 35 227,16	0,00	- 35 227,16
	Restitutive Payment	2021	PE-RP-2019	ONE OFF		EUR	- 4,89	0,00	- 4,89

	Restitutive Payment	2021	PE-RP-2020	ONE OFF		EUR	- 56 890,94	0,00	- 56 890,94
	Young farmers scheme	2019	PE-YF-2018	ONE OFF		EUR	- 2 443 491,77	0,00	- 2 443 491,77
	Young farmers scheme	2020	PE-YF-2018	ONE OFF		EUR	- 3 087,72	0,00	- 3 087,72
	Young farmers scheme	2021	PE-YF-2018	ONE OFF		EUR	- 1 231,28	0,00	- 1 231,28
	Young farmers scheme	2020	PE-YF-2019	ONE OFF		EUR	- 2 716 570,05	0,00	- 2 716 570,05
	Young farmers scheme	2021	PE-YF-2019	ONE OFF		EUR	- 3 578,43	0,00	- 3 578,43
	Young farmers scheme	2021	PE-YF-2020	ONE OFF		EUR	- 943 160,94	0,00	- 943 160,94
	Clearance of Accounts - Financial Clearance	2020	Reverification test 2020-FR05-2H-VD-13 - insufficient test on expenditure	ONE OFF		EUR	- 41 084,14	0,00	- 41 084,14
	Clearance of Accounts - Financial Clearance	2020	Reverification tests 2020-FR05-2H-VD-008, 2020-FR05-2H-VD-011, 2020-FR05-2H-VD-013 - know errors	ONE OFF		EUR	- 6 997,00	0,00	- 6 997,00
	Voluntary Coupled Support	2019	VCS-M05&M06-CY2018	ONE OFF		EUR	- 2 451 780,16	0,00	- 2 451 780,16
	Voluntary Coupled Support	2020	VCS-M05&M06-CY2018	ONE OFF		EUR	- 1 672,23	0,00	- 1 672,23
	Voluntary Coupled Support	2020	VCS-M05&M06 CY2019	ONE OFF		EUR	- 1 940 613,46	0,00	- 1 940 613,46
	Voluntary Coupled Support	2021	VCS-M05&M06 CY2020	ONE OFF		EUR	- 1 954 860,35	0,00	- 1 954 860,35

Voluntary Coupled Support	2019	VCS-M12-CY-2018-5%	FLAT RATE	5,00%	EUR	- 668 528,05	0,00	- 668 528,05
Voluntary Coupled Support	2020	VCS-M12-CY-2018-5%	FLAT RATE	5,00%	EUR	- 91,77	0,00	- 91,77
Voluntary Coupled Support	2020	VCS-M12 CY2019-5%	FLAT RATE	5,00%	EUR	- 664 810,15	0,00	- 664 810,15
Voluntary Coupled Support	2021	VCS-M12-CY2020-5%	FLAT RATE	5,00%	EUR	- 657 104,06	0,00	- 657 104,06
Voluntary Coupled Support	2019	VCS-M31 CY2018	ONE OFF		EUR	- 15 953 974,22	0,00	- 15 953 974,22
Voluntary Coupled Support	2020	VCS-M31 CY2018	ONE OFF		EUR	- 9 591,90	0,00	- 9 591,90
Voluntary Coupled Support	2020	VCS-M31 CY2019	ONE OFF		EUR	- 15 318 514,35	0,00	- 15 318 514,35
Voluntary Coupled Support	2021	VCS-M31 CY2020	ONE OFF		EUR	- 12 580 925,93	0,00	- 12 580 925,93
Voluntary Coupled Support	2019	VCS-M32&M11 CY2018	ONE OFF		EUR	- 2 281 811,08	0,00	- 2 281 811,08
Voluntary Coupled Support	2020	VCS-M32&M11 CY2018	ONE OFF		EUR	233,34	0,00	233,34
Voluntary Coupled Support	2020	VCS-M32&M11 CY2019	ONE OFF		EUR	- 2 525 388,41	0,00	- 2 525 388,41
Voluntary Coupled Support	2021	VCS-M32&M11 CY2020	ONE OFF		EUR	- 2 815 158,69	0,00	- 2 815 158,69
				Total FR:	EUR	- 103 123 026,96	0,00	- 103 123 026,96

GR	Wine - Promotion in third countries	2017	Deficiency in 1 key control - Performance of administrative checks, including cross-checks, covering all aid applications & payment claims	FLAT RATE	10,00%	EUR	- 109 773,13	0,00	- 109 773,13
	Wine - Promotion in third countries	2018	Deficiency in 1 key control - Performance of administrative checks, including cross-checks, covering all aid applications & payment claims	FLAT RATE	10,00%	EUR	- 127 162,54	0,00	- 127 162,54
	Wine - Promotion in third countries	2019	Deficiency in 1 key control - Performance of administrative checks, including cross-checks, covering all aid applications & payment claims	FLAT RATE	10,00%	EUR	- 62 379,44	0,00	- 62 379,44
	Wine - Promotion in third countries	2020	Deficiency in 1 key control - Performance of administrative checks, including cross-checks, covering all aid applications & payment claims	FLAT RATE	10,00%	EUR	- 4 053,66	0,00	- 4 053,66
					Total GR:	EUR	- 303 368,77	0,00	- 303 368,77
HR	Clearance of Accounts - Financial Clearance	2020	Deficiency in debt procedures - in compliance with Article 54(1) EAGF	ONE OFF		EUR	- 158 878,68	0,00	- 158 878,68
	Clearance of Accounts - Financial Clearance	2020	Errors in the accounts EAGF	ONE OFF		EUR	- 61 790,76	0,00	- 61 790,76
					Total HR:	EUR	- 220 669,44	0,00	- 220 669,44
IT	Cross-compliance	2018	2017 a	FLAT RATE	10,00%	EUR	- 5 924 072,19	- 144 799,97	- 5 779 272,22
	Cross-compliance	2019	2017 a	FLAT RATE	10,00%	EUR	- 148 094,89	0,00	- 148 094,89
	Cross-compliance	2020	2017 a	FLAT RATE	10,00%	EUR	- 28 324,91	0,00	- 28 324,91
	Cross-compliance	2020	2017 a difference	FLAT RATE	10,00%	EUR	- 115,13	0,00	- 115,13

	Cross-compliance	2018	2017 b	FLAT RATE	2,00%	EUR	- 433 719,02	- 8 674,38	- 425 044,64
	Cross-compliance	2019	2017 b	FLAT RATE	2,00%	EUR	- 5 172,49	0,00	- 5 172,49
	Cross-compliance	2020	2017 b	FLAT RATE	2,00%	EUR	- 985,64	0,00	- 985,64
	Cross-compliance	2017	2018 a	FLAT RATE	10,00%	EUR	- 4 163,57	0,00	- 4 163,57
	Cross-compliance	2019	2018 a	FLAT RATE	10,00%	EUR	- 5 891 329,90	0,00	- 5 891 329,90
	Cross-compliance	2020	2018 a	FLAT RATE	10,00%	EUR	- 168 206,75	0,00	- 168 206,75
	Cross-compliance	2017	2018 b	FLAT RATE	2,00%	EUR	- 2 052,82	0,00	- 2 052,82
	Cross-compliance	2019	2018 b	FLAT RATE	2,00%	EUR	- 519 370,05	0,00	- 519 370,05
	Cross-compliance	2020	2018 b	FLAT RATE	2,00%	EUR	- 7 791,11	0,00	- 7 791,11
	Fruit and Vegetables - Operational programmes incl withdrawals	2017	Correction PO Guidizzolo OP2016, OP2017, OP2018	ONE OFF		EUR	- 102 021,99	0,00	- 102 021,99
	Fruit and Vegetables - Operational programmes incl withdrawals	2018	Correction PO Guidizzolo OP2016, OP2017, OP2018	ONE OFF		EUR	- 858 632,50	0,00	- 858 632,50
	Fruit and Vegetables - Operational programmes incl withdrawals	2019	Correction PO Guidizzolo OP2016, OP2017, OP2018	ONE OFF		EUR	- 792 212,94	0,00	- 792 212,94
	Fruit and Vegetables - Operational programmes incl withdrawals	2020	Correction PO Guidizzolo OP2019	FLAT RATE	100,00%	EUR	- 948 550,12	0,00	- 948 550,12
	Fruit and Vegetables - Operational programmes incl withdrawals	2018	Finding 1.1.1. soundness of estimates, consistency and technical quality	FLAT RATE	3,00%	EUR	- 366 636,83	- 78 616,25	- 288 020,58
	Fruit and Vegetables - Operational programmes incl withdrawals	2019	Finding 1.1.1. soundness of estimates, consistency and technical quality	FLAT RATE	3,00%	EUR	- 321 494,86	- 81 312,57	- 240 182,29
	Fruit and Vegetables - Operational programmes incl withdrawals	2020	Finding 1.1.1. soundness of estimates, consistency and technical quality	FLAT RATE	3,00%	EUR	- 289 102,74	- 64 759,14	- 224 343,60

Fruit and Vegetables - Operational programmes incl withdrawals	2018	Finding 1.1.2 Perrenial trees	FLAT RATE	3,00%	EUR	- 97 020,98	- 97 020,98	0,00
Fruit and Vegetables - Operational programmes incl withdrawals	2019	Finding 1.1.2 Perrenial trees	FLAT RATE	3,00%	EUR	- 20 465,66	- 20 465,66	0,00
Fruit and Vegetables - Operational programmes incl withdrawals	2020	Finding 1.1.2 Perrenial trees	FLAT RATE	3,00%	EUR	- 1 877,86	- 1 877,86	0,00
Fruit and Vegetables - Operational programmes incl withdrawals	2017	Flat rate IT01 deficiency flat rates OP2016, OP2017, OP2018	FLAT RATE	5,00%	EUR	- 627 228,76	0,00	- 627 228,76
Fruit and Vegetables - Operational programmes incl withdrawals	2018	Flat rate IT01 deficiency flat rates OP2016, OP2017, OP2018	FLAT RATE	5,00%	EUR	- 1 310 289,69	0,00	- 1 310 289,69
Fruit and Vegetables - Operational programmes incl withdrawals	2019	Flat rate IT01 deficiency flat rates OP2016, OP2017, OP2018	FLAT RATE	5,00%	EUR	- 905 048,01	0,00	- 905 048,01
Fruit and Vegetables - Operational programmes incl withdrawals	2017	Flat rate IT05 deficiency flat rates OP2016, OP2017, OP2018	FLAT RATE	5,00%	EUR	- 94 950,32	0,00	- 94 950,32
Fruit and Vegetables - Operational programmes incl withdrawals	2018	Flat rate IT05 deficiency flat rates OP2016, OP2017, OP2018	FLAT RATE	5,00%	EUR	- 108 044,27	0,00	- 108 044,27
Fruit and Vegetables - Operational programmes incl withdrawals	2019	Flat rate IT05 deficiency flat rates OP2016, OP2017, OP2018	FLAT RATE	5,00%	EUR	- 115 114,44	0,00	- 115 114,44
Fruit and Vegetables - Operational programmes incl withdrawals	2017	Flat rate IT07 deficiency flat rates OP2016, OP2017, OP2018	FLAT RATE	5,00%	EUR	- 4 959,63	0,00	- 4 959,63

Fruit and Vegetables - Operational programmes incl withdrawals	2018	Flat rate IT07 deficiency flat rates OP2016, OP2017, OP2018	FLAT RATE	5,00%	EUR	- 11 367,25	0,00	- 11 367,25
Fruit and Vegetables - Operational programmes incl withdrawals	2019	Flat rate IT07 deficiency flat rates OP2016, OP2017, OP2018	FLAT RATE	5,00%	EUR	- 1 802,99	0,00	- 1 802,99
Fruit and Vegetables - Operational programmes incl withdrawals	2017	Flat rate IT08 deficiency flat rates OP2016, OP2017, OP2018	FLAT RATE	5,00%	EUR	- 83 857,83	0,00	- 83 857,83
Fruit and Vegetables - Operational programmes incl withdrawals	2018	Flat rate IT08 deficiency flat rates OP2016, OP2017, OP2018	FLAT RATE	5,00%	EUR	- 373 561,04	0,00	- 373 561,04
Fruit and Vegetables - Operational programmes incl withdrawals	2019	Flat rate IT08 deficiency flat rates OP2016, OP2017, OP2018	FLAT RATE	5,00%	EUR	- 8 477,02	0,00	- 8 477,02
Fruit and Vegetables - Operational programmes incl withdrawals	2019	Flat rate IT23 deficiency flat rates OP2018	FLAT RATE	5,00%	EUR	- 69 598,79	0,00	- 69 598,79
Fruit and Vegetables - Operational programmes incl withdrawals	2020	Flat rate OP2019 IT01	FLAT RATE	5,00%	EUR	- 763 752,54	0,00	- 763 752,54
Fruit and Vegetables - Operational programmes incl withdrawals	2020	Flat rate OP2019 IT05	FLAT RATE	5,00%	EUR	- 97 291,29	0,00	- 97 291,29
Fruit and Vegetables - Operational programmes incl withdrawals	2020	Flat rate OP2019 IT07	FLAT RATE	5,00%	EUR	- 2 124,76	0,00	- 2 124,76
Fruit and Vegetables - Operational programmes incl withdrawals	2020	Flat rate OP2019 IT23	FLAT RATE	5,00%	EUR	- 54 978,24	0,00	- 54 978,24

Fruit and Vegetables - Operational programmes incl withdrawals	2017	One-off IT01 savings and ineligible expenditure OP2016, OP2017, OP2018	ONE OFF		EUR	- 2 988 335,49	0,00	- 2 988 335,49
Fruit and Vegetables - Operational programmes incl withdrawals	2018	One-off IT01 savings and ineligible expenditure OP2016, OP2017, OP2018	ONE OFF		EUR	- 5 606 739,83	0,00	- 5 606 739,83
Fruit and Vegetables - Operational programmes incl withdrawals	2019	One-off IT01 savings and ineligible expenditure OP2016, OP2017, OP2018	ONE OFF		EUR	- 2 431 979,70	0,00	- 2 431 979,70
Fruit and Vegetables - Operational programmes incl withdrawals	2017	One-off IT05 savings and ineligible expenditure OP2016, OP2017, OP2018	ONE OFF		EUR	- 236 671,31	0,00	- 236 671,31
Fruit and Vegetables - Operational programmes incl withdrawals	2018	One-off IT05 savings and ineligible expenditure OP2016, OP2017, OP2018	ONE OFF		EUR	- 279 500,09	0,00	- 279 500,09
Fruit and Vegetables - Operational programmes incl withdrawals	2019	One-off IT05 savings and ineligible expenditure OP2016, OP2017, OP2018	ONE OFF		EUR	- 244 878,00	0,00	- 244 878,00
Fruit and Vegetables - Operational programmes incl withdrawals	2017	One-off IT07 savings and ineligible expenditure OP2016, OP2017, OP2018	ONE OFF		EUR	- 176 311,66	0,00	- 176 311,66
Fruit and Vegetables - Operational programmes incl withdrawals	2018	One-off IT07 savings and ineligible expenditure OP2016, OP2017, OP2018	ONE OFF		EUR	- 382 293,13	0,00	- 382 293,13
Fruit and Vegetables - Operational programmes incl withdrawals	2019	One-off IT07 savings and ineligible expenditure OP2016, OP2017, OP2018	ONE OFF		EUR	- 26 445,70	0,00	- 26 445,70
Fruit and Vegetables - Operational programmes incl withdrawals	2017	One-off IT08 savings and ineligible expenditure OP2016, OP2017, OP2018	ONE OFF		EUR	- 1 028 459,59	0,00	- 1 028 459,59

	Fruit and Vegetables - Operational programmes incl withdrawals	2018	One-off IT08 savings and ineligible expenditure OP2016, OP2017, OP2018	ONE OFF		EUR	- 4 508 381,69	0,00	- 4 508 381,69
	Fruit and Vegetables - Operational programmes incl withdrawals	2019	One-off IT08 savings and ineligible expenditure OP2016, OP2017, OP2018	ONE OFF		EUR	- 1 401 204,69	0,00	- 1 401 204,69
	Fruit and Vegetables - Operational programmes incl withdrawals	2017	One-off IT23 savings and ineligible expenditure OP2016, OP2017, OP2018	ONE OFF		EUR	- 291 622,69	0,00	- 291 622,69
	Fruit and Vegetables - Operational programmes incl withdrawals	2018	One-off IT23 savings and ineligible expenditure OP2016, OP2017, OP2018	ONE OFF		EUR	- 1 331 886,16	0,00	- 1 331 886,16
	Fruit and Vegetables - Operational programmes incl withdrawals	2019	One-off IT23 savings and ineligible expenditure OP2016, OP2017, OP2018	ONE OFF		EUR	- 857 594,72	0,00	- 857 594,72
	Fruit and Vegetables - Operational programmes incl withdrawals	2020	One-off savings and ineligible expenditure OP2019 for IT01, IT05, IT07, IT23	ONE OFF		EUR	- 2 606 702,75	0,00	- 2 606 702,75
	Fruit and Vegetables - Operational programmes incl withdrawals	2017	OPLO (IT23) soundness of estimates OP2016 & OP2017, and deficiency flat rates	FLAT RATE	5,00%	EUR	- 245 076,25	0,00	- 245 076,25
	Fruit and Vegetables - Operational programmes incl withdrawals	2018	OPLO (IT23) soundness of estimates OP2016 & OP2017, and deficiency flat rates	FLAT RATE	5,00%	EUR	- 736 442,11	0,00	- 736 442,11
					Total IT:	EUR	- 46 944 387,38	- 497 526,81	- 46 446 860,57
MT	Clearance of Accounts - Financial Clearance	2020	EAGF - correction for debt management	ONE OFF		EUR	- 800 260,08	0,00	- 800 260,08

	Clearance of Accounts - Financial Clearance	2020	PIR EAGF Non-IACS - apiculture	ESTIMATED BY AMOUNT		EUR	- 2 368,34	0,00	- 2 368,34
					Total MT:	EUR	- 802 628,42	0,00	- 802 628,42
PL	Irregularities	2019	EAGF debts wrongly declared irrecoverable	ONE OFF		EUR	- 181 155,35	0,00	- 181 155,35
	Clearance of Accounts - Financial Clearance	2019	EAGF Non_IACS : known error regarding the Producer Groups	ESTIMATED BY AMOUNT		EUR	- 734 141,10	0,00	- 734 141,10
	Clearance of Accounts - Financial Clearance	2019	PIR on the EAGF non IACS Population (EUR 1 007 642,28)	ESTIMATED BY AMOUNT		EUR	- 1 007 642,28	0,00	- 1 007 642,28
					Total PL:	EUR	- 1 922 938,73	0,00	- 1 922 938,73
RO	Cross-compliance	2018	CY 2017	FLAT RATE	10,00%	EUR	- 6 398 025,50	- 211 200,32	- 6 186 825,18
	Cross-compliance	2019	CY 2017	FLAT RATE	10,00%	EUR	- 21 126,24	0,00	- 21 126,24
	Cross-compliance	2020	CY 2017	FLAT RATE	10,00%	EUR	- 5 841,28	0,00	- 5 841,28
	Cross-compliance	2019	CY 2018	FLAT RATE	10,00%	EUR	- 6 671 901,02	- 258 626,83	- 6 413 274,19
	Cross-compliance	2020	CY 2018	FLAT RATE	10,00%	EUR	- 27 411,07	0,00	- 27 411,07
	Cross-compliance	2020	CY 2019	FLAT RATE	10,00%	EUR	- 6 989 037,91	0,00	- 6 989 037,91
	Voluntary Coupled Support	2018	VCS – 10% – 2017 – M20	FLAT RATE	10,00%	EUR	- 4 691 433,30	0,00	- 4 691 433,30
	Voluntary Coupled Support	2019	VCS – 10% – 2017 – M20	FLAT RATE	10,00%	EUR	- 11 402,26	0,00	- 11 402,26
	Voluntary Coupled Support	2020	VCS – 10% – 2017 – M20	FLAT RATE	10,00%	EUR	- 3 004,07	0,00	- 3 004,07
	Voluntary Coupled Support	2021	VCS – 10% – 2017 – M20	FLAT RATE	10,00%	EUR	- 1 531,01	0,00	- 1 531,01
	Voluntary Coupled Support	2019	VCS – 10% – 2018 – M20	FLAT RATE	10,00%	EUR	- 5 045 654,96	0,00	- 5 045 654,96
	Voluntary Coupled Support	2020	VCS – 10% – 2018 – M20	FLAT RATE	10,00%	EUR	- 7 772,48	0,00	- 7 772,48

Voluntary Coupled Support	2021	VCS – 10% – 2018 – M20	FLAT RATE	10,00%	EUR	- 2 091,98	0,00	- 2 091,98
Voluntary Coupled Support	2020	VCS – 10% – 2019 – M20	FLAT RATE	10,00%	EUR	- 5 935 724,23	0,00	- 5 935 724,23
Voluntary Coupled Support	2021	VCS – 10% – 2019 – M20	FLAT RATE	10,00%	EUR	- 1 958,13	0,00	- 1 958,13
Voluntary Coupled Support	2018	VCS – 10% to NotOTS – 2017 – M22	FLAT RATE	10,00%	EUR	- 7 991 708,94	0,00	- 7 991 708,94
Voluntary Coupled Support	2019	VCS – 10% to NotOTS – 2017 – M22	FLAT RATE	10,00%	EUR	- 4 597,35	0,00	- 4 597,35
Voluntary Coupled Support	2020	VCS – 10% to NotOTS – 2017 – M22	FLAT RATE	10,00%	EUR	- 4 534,41	0,00	- 4 534,41
Voluntary Coupled Support	2018	VCS – 5% – 2017 – M21-M23	FLAT RATE	5,00%	EUR	- 610 633,72	0,00	- 610 633,72
Voluntary Coupled Support	2019	VCS – 5% – 2017 – M21-M23	FLAT RATE	5,00%	EUR	- 2 920,67	0,00	- 2 920,67
Voluntary Coupled Support	2020	VCS – 5% – 2017 – M21-M23	FLAT RATE	5,00%	EUR	- 3 480,61	0,00	- 3 480,61
Voluntary Coupled Support	2021	VCS – 5% – 2017 – M21-M23	FLAT RATE	5,00%	EUR	- 290,01	0,00	- 290,01
Voluntary Coupled Support	2019	VCS – 5% – 2018 – M21-M22-M23	FLAT RATE	5,00%	EUR	- 4 968 149,12	0,00	- 4 968 149,12
Voluntary Coupled Support	2020	VCS – 5% – 2018 – M21-M22-M23	FLAT RATE	5,00%	EUR	- 7 982,95	0,00	- 7 982,95
Voluntary Coupled Support	2021	VCS – 5% – 2018 – M21-M22-M23	FLAT RATE	5,00%	EUR	- 1 618,94	0,00	- 1 618,94
Voluntary Coupled Support	2020	VCS – 5% – 2019 – M21-M22-M23	FLAT RATE	5,00%	EUR	- 5 284 248,63	0,00	- 5 284 248,63

	Voluntary Coupled Support	2021	VCS – 5% – 2019 – M21-M22-M23	FLAT RATE	5,00%	EUR	- 5 224,06	0,00	- 5 224,06
	Voluntary Coupled Support	2018	VCS – 5% to OTS – 2017 – M22	FLAT RATE	5,00%	EUR	- 210 308,13	0,00	- 210 308,13
	Voluntary Coupled Support	2019	VCS – 5% to OTS – 2017 – M22	FLAT RATE	5,00%	EUR	- 120,99	0,00	- 120,99
	Voluntary Coupled Support	2020	VCS – 5% to OTS – 2017 – M22	FLAT RATE	5,00%	EUR	- 119,33	0,00	- 119,33
					Total RO:	EUR	- 54 909 853,30	- 469 827,15	- 54 440 026,15
SE	Entitlements	2020	BPS-CY 2019	ONE OFF		EUR	- 356 362,63	0,00	- 356 362,63
	Entitlements	2021	BPS-CY 2020	ONE OFF		EUR	- 341 357,82	0,00	- 341 357,82
	Greening Payment	2020	Greening-CY 2019	ONE OFF		EUR	- 196 436,19	0,00	- 196 436,19
	Greening Payment	2021	Greening-CY 2020	ONE OFF		EUR	- 185 612,41	0,00	- 185 612,41
	Young farmers scheme	2020	YFP-CY 2019	ONE OFF		EUR	- 14 892,23	0,00	- 14 892,23
	Young farmers scheme	2021	YFP-CY 2020	ONE OFF		EUR	- 19 152,39	0,00	- 19 152,39
					Total SE:	EUR	- 1 113 813,67	0,00	- 1 113 813,67

Currency	Amount	Deductions	Financial Impact
EUR	- 220 844 394,50	- 967 375,46	- 219 877 019,04

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Member State	Measure	FY	Reason	Type	Correction %	Currency	Amount	Deductions	Financial Impact
AT	Rural Development EAFRD measures subject to IACS	2015	Absence of a key control: Appropriate checks to ensure that applications fulfil all eligibility criteria as laid down in the EU legislation	FLAT RATE	10,00%	EUR	- 2 699 976,10	- 61 752,66	- 2 638 223,44
	Rural Development EAFRD measures subject to IACS	2016	Absence of a key control: Appropriate checks to ensure that applications fulfil all eligibility criteria as laid down in the EU legislation	FLAT RATE	10,00%	EUR	- 2 801 225,50	0,00	- 2 801 225,50
	Rural Development EAFRD measures subject to IACS	2017	Absence of a key control: Appropriate checks to ensure that applications fulfil all eligibility criteria as laid down in the EU legislation	FLAT RATE	10,00%	EUR	- 2 874 494,60	- 2 578,15	- 2 871 916,45
	Rural Development EAFRD measures subject to IACS	2018	Absence of a key control: Appropriate checks to ensure that applications fulfil all eligibility criteria as laid down in the EU legislation	FLAT RATE	10,00%	EUR	- 3 016 957,70	0,00	- 3 016 957,70

Rural Development EAFRD measures subject to IACS	2019	Absence of a key control: Appropriate checks to ensure that applications fulfil all eligibility criteria as laid down in the EU legislation	FLAT RATE	10,00%	EUR	- 3 048 935,50	0,00	- 3 048 935,50
Rural Development EAFRD measures subject to IACS	2020	Absence of a key control: Appropriate checks to ensure that applications fulfil all eligibility criteria as laid down in the EU legislation	FLAT RATE	10,00%	EUR	- 1 107 947,60	0,00	- 1 107 947,60
Rural Development EAFRD measures subject to IACS	2021	Absence of a key control: Appropriate checks to ensure that applications fulfil all eligibility criteria as laid down in the EU legislation 2021 claim year	FLAT RATE	10,00%	EUR	- 942 966,00	0,00	- 942 966,00
Rural Development EAFRD measures subject to IACS	2019	M10: Pre-notification of the OTSC exceeded 48 hours (in case of animals) and 14 days (in case of areas) - FY2019	FLAT RATE	5,00%	EUR	- 9 136,40	0,00	- 9 136,40
Rural Development EAFRD measures subject to IACS	2020	M10: Pre-notification of the OTSC exceeded 48 hours (in case of animals) and 14 days (in case of areas) - FY2020	FLAT RATE	5,00%	EUR	- 13 455,10	0,00	- 13 455,10
Rural Development EAFRD measures subject to IACS	2021	M10: Pre-notification of the OTSC exceeded 48 hours (in case of animals) and 14 days (in case of areas) - FY2021	FLAT RATE	5,00%	EUR	- 6 523,07	0,00	- 6 523,07

	Rural Development EAFRD measures subject to IACS	2019	M11: Pre-notification of the OTSC exceeded 48 hours (in case of animals) and 14 days (in case of areas) - FY2019	FLAT RATE	5,00%	EUR	- 3 007,97	0,00	- 3 007,97
	Rural Development EAFRD measures subject to IACS	2020	M11: Pre-notification of the OTSC exceeded 48 hours (in case of animals) and 14 days (in case of areas) - FY2020	FLAT RATE	5,00%	EUR	- 6 084,63	0,00	- 6 084,63
	Rural Development EAFRD measures subject to IACS	2021	M11: Pre-notification of the OTSC exceeded 48 hours (in case of animals) and 14 days (in case of areas) - FY2021	FLAT RATE	5,00%	EUR	- 1 636,85	0,00	- 1 636,85
	Rural Development EAFRD measures subject to IACS	2019	M14: Pre-notification of the OTSC exceeded 48 hours (in case of animals) and 14 days (in case of areas) - FY2019	FLAT RATE	5,00%	EUR	- 15 417,60	0,00	- 15 417,60
	Rural Development EAFRD measures subject to IACS	2020	M14: Pre-notification of the OTSC exceeded 48 hours (in case of animals) and 14 days (in case of areas) - FY2020	FLAT RATE	5,00%	EUR	- 13 109,03	0,00	- 13 109,03
	Rural Development EAFRD measures subject to IACS	2021	M14: Pre-notification of the OTSC exceeded 48 hours (in case of animals) and 14 days (in case of areas) - FY2021	FLAT RATE	5,00%	EUR	- 11 090,52	0,00	- 11 090,52
					Total AT:	EUR	- 16 571 964,17	- 64 330,81	- 16 507 633,36
DE	Clearance of Accounts - Financial Clearance	2020	1.1 Timely follow-up of the recovery procedures	ONE OFF		EUR	- 3 231,04	0,00	- 3 231,04
	Clearance of Accounts - Financial Clearance	2020	1.2 Reconciliation of Annex II and Annex III to the debtors' ledger	ONE OFF		EUR	- 3 674,19	0,00	- 3 674,19

	Clearance of Accounts - Financial Clearance	2020	1.5 Other errors established by the CB	ONE OFF		EUR	- 5 169,86	0,00	- 5 169,86
	Clearance of Accounts - Financial Clearance	2020	Error in EAFRD FY 2020	ONE OFF		EUR	- 34 238,12	0,00	- 34 238,12
					Total DE:	EUR	- 46 313,21	0,00	- 46 313,21
ES	Cross-compliance	2019	2% farmers with animals	FLAT RATE	2,00%	EUR	- 47 602,06	0,00	- 47 602,06
	Cross-compliance	2020	2% farmers with animals	FLAT RATE	2,00%	EUR	- 69 185,75	0,00	- 69 185,75
	Cross-compliance	2021	2% farmers with animals	FLAT RATE	2,00%	EUR	- 9 973,38	0,00	- 9 973,38
	Rural Development EAFRD measures subject to IACS	2020	Absence of KC: "Sufficient quantity of on the spot controls"	ONE OFF		EUR	- 731,00	0,00	- 731,00
	Rural Development EAFRD Knowledge and innovation	2017	Deficiency in one key control	FLAT RATE	5,00%	EUR	- 21 002,66	0,00	- 21 002,66
	Rural Development EAFRD Knowledge and innovation	2018	Deficiency in one key control	FLAT RATE	5,00%	EUR	- 2 986,71	0,00	- 2 986,71
	Rural Development EAFRD Measures with flat-rate support	2018	Deficiency in one key control	ONE OFF		EUR	- 386 100,00	0,00	- 386 100,00
	Rural Development EAFRD Knowledge and innovation	2019	Deficiency in one key control	FLAT RATE	5,00%	EUR	- 33 602,98	0,00	- 33 602,98
	Rural Development EAFRD Measures with flat-rate support	2019	Deficiency in one key control	ONE OFF		EUR	- 90 360,00	0,00	- 90 360,00

Rural Development EAFRD Knowledge and innovation	2020	Deficiency in one key control	FLAT RATE	5,00%	EUR	- 5 191,73	0,00	- 5 191,73
Rural Development EAFRD Measures with flat-rate support	2020	Deficiency in one key control	ONE OFF		EUR	- 68 040,00	0,00	- 68 040,00
Rural Development EAFRD Leader	2017	files not meeting the minimum score	ONE OFF		EUR	- 10 320,65	0,00	- 10 320,65
Rural Development EAFRD Leader	2018	files not meeting the minimum score	ONE OFF		EUR	- 150 852,47	0,00	- 150 852,47
Rural Development EAFRD Leader	2019	files not meeting the minimum score	ONE OFF		EUR	- 460 742,16	0,00	- 460 742,16
Rural Development EAFRD Leader	2020	files not meeting the minimum score	ONE OFF		EUR	- 72 809,65	0,00	- 72 809,65
Rural Development EAFRD Leader	2019	Ineligible expenditure (offers not independent) - one-off (EAFRD nIACS)	ONE OFF		EUR	- 5 212,27	0,00	- 5 212,27
Rural Development EAFRD investment - private beneficiaries	2018	Weaknesses in verifying Reasonableness of costs (Key Control) - 5% flat rate (EAFRD nIACS)	FLAT RATE	5,00%	EUR	- 105 146,58	0,00	- 105 146,58
Rural Development EAFRD Knowledge and innovation	2018	Weaknesses in verifying Reasonableness of costs (Key Control) - 5% flat rate (EAFRD nIACS)	FLAT RATE	5,00%	EUR	- 33 365,02	0,00	- 33 365,02
Rural Development EAFRD Leader	2018	Weaknesses in verifying Reasonableness of costs (Key Control) - 5% flat rate (EAFRD nIACS)	FLAT RATE	5,00%	EUR	- 50 220,36	0,00	- 50 220,36

Rural Development EAFRD Measures with flat-rate support	2018	Weaknesses in verifying Reasonableness of costs (Key Control) - 5% flat rate (EAFRD nIACS)	FLAT RATE	5,00%	EUR	- 833,09	0,00	- 833,09
Rural Development EAFRD investment - private beneficiaries	2019	Weaknesses in verifying Reasonableness of costs (Key Control) - 5% flat rate (EAFRD nIACS)	FLAT RATE	5,00%	EUR	- 89 030,63	0,00	- 89 030,63
Rural Development EAFRD investment - public beneficiaries	2019	Weaknesses in verifying Reasonableness of costs (Key Control) - 5% flat rate (EAFRD nIACS)	FLAT RATE	5,00%	EUR	- 1 656,25	0,00	- 1 656,25
Rural Development EAFRD Knowledge and innovation	2019	Weaknesses in verifying Reasonableness of costs (Key Control) - 5% flat rate (EAFRD nIACS)	FLAT RATE	5,00%	EUR	- 30 602,60	0,00	- 30 602,60
Rural Development EAFRD Leader	2019	Weaknesses in verifying Reasonableness of costs (Key Control) - 5% flat rate (EAFRD nIACS)	FLAT RATE	5,00%	EUR	- 66 099,40	0,00	- 66 099,40
Rural Development EAFRD Measures with flat-rate support	2019	Weaknesses in verifying Reasonableness of costs (Key Control) - 5% flat rate (EAFRD nIACS)	FLAT RATE	5,00%	EUR	- 4 640,54	0,00	- 4 640,54
Rural Development EAFRD investment - private beneficiaries	2020	Weaknesses in verifying Reasonableness of costs (Key Control) - 5% flat rate (EAFRD nIACS)	FLAT RATE	5,00%	EUR	- 54 942,52	0,00	- 54 942,52
Rural Development EAFRD investment - public beneficiaries	2020	Weaknesses in verifying Reasonableness of costs (Key Control) - 5% flat rate (EAFRD nIACS)	FLAT RATE	5,00%	EUR	- 353,61	0,00	- 353,61

	Rural Development EAFRD Knowledge and innovation	2020	Weaknesses in verifying Reasonableness of costs (Key Control) - 5% flat rate (EAFRD nIACS)	FLAT RATE	5,00%	EUR	- 42 894,10	0,00	- 42 894,10
	Rural Development EAFRD Leader	2020	Weaknesses in verifying Reasonableness of costs (Key Control) - 5% flat rate (EAFRD nIACS)	FLAT RATE	5,00%	EUR	- 54 192,37	0,00	- 54 192,37
	Rural Development EAFRD Measures with flat-rate support	2020	Weaknesses in verifying Reasonableness of costs (Key Control) - 5% flat rate (EAFRD nIACS)	FLAT RATE	5,00%	EUR	- 5 202,86	0,00	- 5 202,86
	Cross-compliance	2018	XC SMR 7 - CY 2017	ONE OFF		EUR	- 386,42	0,00	- 386,42
	Cross-compliance	2019	XC SMR 7 - CY 2017	ONE OFF		EUR	- 325,60	0,00	- 325,60
	Cross-compliance	2019	XC SMR 7 - CY 2018	ONE OFF		EUR	- 371,46	0,00	- 371,46
					Total ES:	EUR	- 1 974 976,88	0,00	- 1 974 976,88
FR	Rural Development EAFRD measures subject to IACS	2021	Absence of audit trail for EAFRD IACS 2021	FLAT RATE	2,00%	EUR	- 230 916,89	- 2 476,29	- 228 440,60
	Rural Development EAFRD measures subject to IACS	2019	Déficiences RPG 2018	ONE OFF		EUR	- 1 549 994,21	0,00	- 1 549 994,21
	Rural Development EAFRD measures subject to IACS	2020	Déficiences RPG 2019	ONE OFF		EUR	- 1 657 114,58	0,00	- 1 657 114,58
	Rural Development EAFRD measures subject to IACS	2021	Déficiences RPG 2020	ONE OFF		EUR	- 1 595 157,04	0,00	- 1 595 157,04

	Rural Development EAFRD Measures with flat-rate support	2019	dépenses inéligibles pour une sous-population déterminée	ONE OFF		EUR	- 3 024,00	0,00	- 3 024,00
	Rural Development EAFRD Measures with flat-rate support	2020	dépenses inéligibles pour une sous-population déterminée	ONE OFF		EUR	- 46 688,00	0,00	- 46 688,00
	Rural Development EAFRD Measures with flat-rate support	2021	dépenses inéligibles pour une sous-population déterminée	ONE OFF		EUR	- 91 457,88	0,00	- 91 457,88
	Rural Development EAFRD Measures with flat-rate support	2022	dépenses inéligibles pour une sous-population déterminée	ONE OFF		EUR	- 37 400,00	0,00	- 37 400,00
	Clearance of Accounts - Financial Clearance	2020	Erreurs Feader Non-SIGC	ONE OFF		EUR	- 8 052,25	0,00	- 8 052,25
					Total FR:	EUR	- 5 219 804,85	- 2 476,29	- 5 217 328,56
GR	Rural Development EAFRD investment - private beneficiaries	2018	Action 4.2.1 = former M123A FY2018 2019	FLAT RATE	5,00%	EUR	- 74 197,89	0,00	- 74 197,89
	Rural Development EAFRD investment - private beneficiaries	2019	Action 4.2.1 = former M123A FY2018 2019	FLAT RATE	5,00%	EUR	- 98 454,91	0,00	- 98 454,91
	Rural Development EAFRD investment - private beneficiaries	2020	Action 4.2.1 = former M123A FY2020	FLAT RATE	5,00%	EUR	- 25 899,19	0,00	- 25 899,19
	Rural Development EAFRD investment - private beneficiaries	2018	Action 4.3.1 = former M321 FY2018 2019	FLAT RATE	5,00%	EUR	- 27 476,45	0,00	- 27 476,45
	Rural Development EAFRD investment - private beneficiaries	2019	Action 4.3.1 = former M321 FY2018 2019	FLAT RATE	5,00%	EUR	- 50 273,48	0,00	- 50 273,48

Rural Development EAFRD investment - private beneficiaries	2020	Action 4.3.1 = former M321 FY2020	FLAT RATE	5,00%	EUR	- 25 506,43	0,00	- 25 506,43
Rural Development EAFRD investment - private beneficiaries	2018	Action 4.3.1 (former M125A1) + Action 4.3.2 FY2018 2019	FLAT RATE	10,00%	EUR	- 892 319,34	0,00	- 892 319,34
Rural Development EAFRD investment - private beneficiaries	2019	Action 4.3.1 (former M125A1) + Action 4.3.2 FY2018 2019	FLAT RATE	10,00%	EUR	- 1 524 954,77	0,00	- 1 524 954,77
Rural Development EAFRD investment - private beneficiaries	2020	Action 4.3.1 (former M125A1) + Action 4.3.2 FY2020	FLAT RATE	10,00%	EUR	- 2 239 768,28	0,00	- 2 239 768,28
Rural Development EAFRD investment - private beneficiaries	2018	Action 4.3.4 = former M321 FY2018 2019	FLAT RATE	5,00%	EUR	- 79 844,81	0,00	- 79 844,81
Rural Development EAFRD investment - private beneficiaries	2019	Action 4.3.4 = former M321 FY2018 2019	FLAT RATE	5,00%	EUR	- 35 947,89	0,00	- 35 947,89
Rural Development EAFRD investment - private beneficiaries	2020	Action 4.3.4 = former M321 FY2020	FLAT RATE	5,00%	EUR	- 17 400,11	0,00	- 17 400,11
Rural Development EAFRD investment - private beneficiaries	2018	Advance and intermediate related payments - Part1 10%	FLAT RATE	10,00%	EUR	- 156 791,89	0,00	- 156 791,89
Rural Development EAFRD investment - private beneficiaries	2018	Advance and intermediate related payments - Part1 5%	FLAT RATE	5,00%	EUR	- 6 314,16	0,00	- 6 314,16

	Rural Development EAFRD investment - public beneficiaries	2018	Advance and intermediate related payments - Part2 5%	FLAT RATE	5,00%	EUR	- 44 098,56	0,00	- 44 098,56
	Rural Development EAFRD investment - public beneficiaries	2018	Sub-measure 7.2 = former M322 FY2018 2019	FLAT RATE	5,00%	EUR	- 137 758,84	0,00	- 137 758,84
	Rural Development EAFRD investment - public beneficiaries	2019	Sub-measure 7.2 = former M322 FY2018 2019	FLAT RATE	5,00%	EUR	- 109 294,44	0,00	- 109 294,44
	Rural Development EAFRD investment - public beneficiaries	2020	Sub-measure 7.2 = former M322 FY2020	FLAT RATE	5,00%	EUR	- 37 340,49	0,00	- 37 340,49
	Rural Development EAFRD investment - public beneficiaries	2018	Sub-measure 7.4 = former M321 FY2018 2019	FLAT RATE	5,00%	EUR	- 26 886,32	0,00	- 26 886,32
	Rural Development EAFRD investment - public beneficiaries	2019	Sub-measure 7.4 = former M321 FY2018 2019	FLAT RATE	5,00%	EUR	- 1 974,63	0,00	- 1 974,63
	Rural Development EAFRD investment - public beneficiaries	2020	Sub-measure 7.4 = former M321 FY2020	FLAT RATE	5,00%	EUR	- 5 308,66	0,00	- 5 308,66
					Total GR:	EUR	- 5 617 811,54	0,00	- 5 617 811,54
HR	Clearance of Accounts - Financial Clearance	2020	Deficiency in the debt management procedures (Article 54(1)) EAFRD	ONE OFF		EUR	- 601 247,41	0,00	- 601 247,41

	Clearance of Accounts - Financial Clearance	2020	Errors in the accounts EAFRD	ONE OFF		EUR	- 111,92	0,00	- 111,92
					Total HR:	EUR	- 601 359,33	0,00	- 601 359,33
IE	Rural Development EAFRD investment - private beneficiaries	2021	Deficiency in one key control for M4.1	ONE OFF		EUR	- 35 627,66	0,00	- 35 627,66
	Rural Development EAFRD investment - private beneficiaries	2018	Deficiency in one key control for M4.1	ONE OFF		EUR	- 40 265,96	0,00	- 40 265,96
	Rural Development EAFRD investment - private beneficiaries	2019	Deficiency in one key control for M4.1	ONE OFF		EUR	- 76 881,16	0,00	- 76 881,16
	Rural Development EAFRD investment - private beneficiaries	2020	Deficiency in one key control for M4.1	ONE OFF		EUR	- 77 309,92	0,00	- 77 309,92
	Rural Development EAFRD Knowledge and innovation	2018	Deficiency in two key controls for M1.1	FLAT RATE	5,00%	EUR	- 232 879,32	0,00	- 232 879,32
	Rural Development EAFRD Knowledge and innovation	2019	Deficiency in two key controls for M1.1	FLAT RATE	5,00%	EUR	- 692 670,77	0,00	- 692 670,77
	Rural Development EAFRD Knowledge and innovation	2020	Deficiency in two key controls for M1.1	FLAT RATE	5,00%	EUR	- 398 436,58	0,00	- 398 436,58
	Rural Development EAFRD Knowledge and innovation	2021	Deficiency in two key controls for M1.1	FLAT RATE	5,00%	EUR	- 1 796,96	0,00	- 1 796,96
					Total IE:	EUR	- 1 555 868,33	0,00	- 1 555 868,33

IT	Cross-compliance	2018	2017 a	FLAT RATE	10,00%	EUR	- 772 465,62	- 3 466,36	- 768 999,26
	Cross-compliance	2019	2017 a	FLAT RATE	10,00%	EUR	- 658 890,61	- 2 560,98	- 656 329,63
	Cross-compliance	2020	2017 a	FLAT RATE	10,00%	EUR	- 79 116,59	0,00	- 79 116,59
	Cross-compliance	2018	2017 b	FLAT RATE	2,00%	EUR	- 61 618,86	- 141,56	- 61 477,30
	Cross-compliance	2019	2017 b	FLAT RATE	2,00%	EUR	- 57 313,68	- 217,98	- 57 095,70
	Cross-compliance	2020	2017 b	FLAT RATE	2,00%	EUR	- 8 766,79	0,00	- 8 766,79
	Cross-compliance	2019	2018 a	FLAT RATE	10,00%	EUR	- 924 028,72	- 1 725,15	- 922 303,57
	Cross-compliance	2020	2018 a	FLAT RATE	10,00%	EUR	- 182 674,14	0,00	- 182 674,14
	Cross-compliance	2019	2018 b	FLAT RATE	2,00%	EUR	- 106 448,50	- 289,47	- 106 159,03
	Cross-compliance	2020	2018 b	FLAT RATE	2,00%	EUR	- 28 391,22	0,00	- 28 391,22
	Rural Development EAFRD forestry measures	2019	MEA - the existence of a shift in LPIS - M08 - CY2018 - ARCEA IT26	ONE OFF		EUR	- 390,35	0,00	- 390,35
	Rural Development EAFRD forestry measures	2021	MEA - the existence of a shift in LPIS - M08 - CY2020 - ARCEA IT26	ONE OFF		EUR	- 113,82	0,00	- 113,82
	Rural Development EAFRD forestry measures	2021	MEA - the existence of a shift in LPIS - M08 - CY2020 - ARGEA IT27	ONE OFF		EUR	- 205,30	0,00	- 205,30
	Rural Development EAFRD measures subject to IACS	2019	MEA - the existence of a shift in LPIS - M10 - CY2018 - AGEA IT01	ONE OFF		EUR	- 25 116,94	0,00	- 25 116,94
	Rural Development EAFRD measures subject to IACS	2019	MEA - the existence of a shift in LPIS - M10 - CY2018 - AGREa IT08	ONE OFF		EUR	- 8 825,14	0,00	- 8 825,14

Rural Development EAFRD measures subject to IACS	2019	MEA - the existence of a shift in LPIS - M10 - CY2018 - APPAG IT25	ONE OFF		EUR	- 1 927,26	0,00	- 1 927,26
Rural Development EAFRD measures subject to IACS	2019	MEA - the existence of a shift in LPIS - M10 - CY2018 - ARCEA IT26	ONE OFF		EUR	- 5 106,16	0,00	- 5 106,16
Rural Development EAFRD measures subject to IACS	2021	MEA - the existence of a shift in LPIS - M10 - CY2018 - ARGEA IT27	ONE OFF		EUR	- 4 471,71	0,00	- 4 471,71
Rural Development EAFRD measures subject to IACS	2019	MEA - the existence of a shift in LPIS - M10 - CY2018 - ARPEA IT10	ONE OFF		EUR	- 8 300,23	0,00	- 8 300,23
Rural Development EAFRD measures subject to IACS	2019	MEA - the existence of a shift in LPIS - M10 - CY2018 - OPLO IT23	ONE OFF		EUR	- 6 263,89	- 0,65	- 6 263,24
Rural Development EAFRD measures subject to IACS	2020	MEA - the existence of a shift in LPIS - M10 - CY2019 - AGEA IT01	ONE OFF		EUR	- 1 833,27	0,00	- 1 833,27
Rural Development EAFRD measures subject to IACS	2021	MEA - the existence of a shift in LPIS - M10 - CY2019 - AGEA IT01	ONE OFF		EUR	- 256,83	0,00	- 256,83
Rural Development EAFRD measures subject to IACS	2020	MEA - the existence of a shift in LPIS - M10 - CY2019 - AGREA IT08	ONE OFF		EUR	- 303,46	0,00	- 303,46
Rural Development EAFRD measures subject to IACS	2021	MEA - the existence of a shift in LPIS - M10 - CY2019 - AGREA IT08	ONE OFF		EUR	- 7,11	0,00	- 7,11

Rural Development EAFRD measures subject to IACS	2020	MEA - the existence of a shift in LPIS - M10 - CY2019 - APPAG IT25	ONE OFF		EUR	- 193,64	0,00	- 193,64
Rural Development EAFRD measures subject to IACS	2021	MEA - the existence of a shift in LPIS - M10 - CY2019 - APPAG IT25	ONE OFF		EUR	- 0,59	0,00	- 0,59
Rural Development EAFRD measures subject to IACS	2019	MEA - the existence of a shift in LPIS - M10 - CY2019 - ARPEA IT10	ONE OFF		EUR	- 276,49	0,00	- 276,49
Rural Development EAFRD measures subject to IACS	2020	MEA - the existence of a shift in LPIS - M10 - CY2019 - ARPEA IT10	ONE OFF		EUR	- 216,83	0,00	- 216,83
Rural Development EAFRD measures subject to IACS	2021	MEA - the existence of a shift in LPIS - M10 - CY2019 - ARPEA IT10	ONE OFF		EUR	- 8,76	0,00	- 8,76
Rural Development EAFRD measures subject to IACS	2020	MEA - the existence of a shift in LPIS - M10 - CY2019 - OPLO IT23	ONE OFF		EUR	- 192,52	0,00	- 192,52
Rural Development EAFRD measures subject to IACS	2021	MEA - the existence of a shift in LPIS - M10 - CY2019 - OPLO IT23	ONE OFF		EUR	- 0,02	0,00	- 0,02
Rural Development EAFRD measures subject to IACS	2021	MEA - the existence of a shift in LPIS - M10 - CY2020 - AGEA IT01	ONE OFF		EUR	- 16,02	0,00	- 16,02
Rural Development EAFRD measures subject to IACS	2019	MEA - the existence of a shift in LPIS - M11 - CY2018 - AGEA IT01	ONE OFF		EUR	- 18 627,54	- 14,54	- 18 613,00

Rural Development EAFRD measures subject to IACS	2019	MEA - the existence of a shift in LPIS - M11 - CY2018 - AGREA IT08	ONE OFF		EUR	- 1 752,06	0,00	- 1 752,06
Rural Development EAFRD measures subject to IACS	2019	MEA - the existence of a shift in LPIS - M11 - CY2018 - APPAG IT25	ONE OFF		EUR	- 9 089,74	- 0,43	- 9 089,31
Rural Development EAFRD measures subject to IACS	2019	MEA - the existence of a shift in LPIS - M11 - CY2018 - ARCEA IT26	ONE OFF		EUR	- 2 476,49	0,00	- 2 476,49
Rural Development EAFRD measures subject to IACS	2021	MEA - the existence of a shift in LPIS - M11 - CY2018 - ARGEA IT27	ONE OFF		EUR	- 984,79	0,00	- 984,79
Rural Development EAFRD measures subject to IACS	2019	MEA - the existence of a shift in LPIS - M11 - CY2018 - ARPEA IT10	ONE OFF		EUR	- 3 524,91	0,00	- 3 524,91
Rural Development EAFRD measures subject to IACS	2019	MEA - the existence of a shift in LPIS - M11 - CY2018 - ARTEA IT07	ONE OFF		EUR	- 1 567,09	- 0,22	- 1 566,87
Rural Development EAFRD measures subject to IACS	2019	MEA - the existence of a shift in LPIS - M11 - CY2018 - OPLO IT23	ONE OFF		EUR	- 1 139,89	- 0,75	- 1 139,14
Rural Development EAFRD measures subject to IACS	2020	MEA - the existence of a shift in LPIS - M11 - CY2019 - AGEA IT01	ONE OFF		EUR	- 894,22	0,00	- 894,22
Rural Development EAFRD measures subject to IACS	2021	MEA - the existence of a shift in LPIS - M11 - CY2019 - AGEA IT01	ONE OFF		EUR	- 28,96	0,00	- 28,96

Rural Development EAFRD measures subject to IACS	2020	MEA - the existence of a shift in LPIS - M11 - CY2019 - AGREA IT08	ONE OFF		EUR	- 329,71	0,00	- 329,71
Rural Development EAFRD measures subject to IACS	2021	MEA - the existence of a shift in LPIS - M11 - CY2019 - AGREA IT08	ONE OFF		EUR	- 7,69	0,00	- 7,69
Rural Development EAFRD measures subject to IACS	2019	MEA - the existence of a shift in LPIS - M12 - CY2018 - AGEA IT01	ONE OFF		EUR	- 1,13	0,00	- 1,13
Rural Development EAFRD measures subject to IACS	2019	MEA - the existence of a shift in LPIS - M12 - CY2018 - ARPEA IT10	ONE OFF		EUR	- 1 109,77	0,00	- 1 109,77
Rural Development EAFRD measures subject to IACS	2020	MEA - the existence of a shift in LPIS - M12 - CY2019 - AGEA IT01	ONE OFF		EUR	- 2 635,69	0,00	- 2 635,69
Rural Development EAFRD measures subject to IACS	2021	MEA - the existence of a shift in LPIS - M12 - CY2019 - AGEA IT01	ONE OFF		EUR	- 178,69	0,00	- 178,69
Rural Development EAFRD measures subject to IACS	2020	MEA - the existence of a shift in LPIS - M12 - CY2019 - ARPEA IT10	ONE OFF		EUR	- 8,97	0,00	- 8,97
Rural Development EAFRD measures subject to IACS	2021	MEA - the existence of a shift in LPIS - M12 - CY2019 - ARPEA IT10	ONE OFF		EUR	- 0,04	0,00	- 0,04
Rural Development EAFRD measures subject to IACS	2019	MEA - the existence of a shift in LPIS - M13 - CY2018 - AGEA IT01	ONE OFF		EUR	- 36 137,66	- 11,68	- 36 125,98

Rural Development EAFRD measures subject to IACS	2019	MEA - the existence of a shift in LPIS - M13 - CY2018 - AGREA IT08	ONE OFF		EUR	- 52,41	- 0,01	- 52,40
Rural Development EAFRD measures subject to IACS	2019	MEA - the existence of a shift in LPIS - M13 - CY2018 - APPAG IT25	ONE OFF		EUR	- 1 940,28	- 0,07	- 1 940,21
Rural Development EAFRD measures subject to IACS	2019	MEA - the existence of a shift in LPIS - M13 - CY2018 - ARCEA IT26	ONE OFF		EUR	- 4 436,08	0,00	- 4 436,08
Rural Development EAFRD measures subject to IACS	2021	MEA - the existence of a shift in LPIS - M13 - CY2018 - ARGEA IT27	ONE OFF		EUR	- 5 954,33	0,00	- 5 954,33
Rural Development EAFRD measures subject to IACS	2019	MEA - the existence of a shift in LPIS - M13 - CY2018 - ARPEA IT10	ONE OFF		EUR	- 766,93	0,00	- 766,93
Rural Development EAFRD measures subject to IACS	2019	MEA - the existence of a shift in LPIS - M13 - CY2018 - ARTEA IT07	ONE OFF		EUR	- 27,96	0,00	- 27,96
Rural Development EAFRD measures subject to IACS	2019	MEA - the existence of a shift in LPIS - M13 - CY2018 - OPLO IT23	ONE OFF		EUR	- 163,67	- 0,02	- 163,65
Rural Development EAFRD measures subject to IACS	2020	MEA - the existence of a shift in LPIS - M13 - CY2019 - AGEA IT01	ONE OFF		EUR	- 898,85	0,00	- 898,85
Rural Development EAFRD measures subject to IACS	2021	MEA - the existence of a shift in LPIS - M13 - CY2019 - AGEA IT01	ONE OFF		EUR	- 10,44	0,00	- 10,44

Rural Development EAFRD measures subject to IACS	2020	MEA - the existence of a shift in LPIS - M13 - CY2019 - AGREA IT08	ONE OFF		EUR	- 18,01	0,00	- 18,01
Rural Development EAFRD measures subject to IACS	2021	MEA - the existence of a shift in LPIS - M13 - CY2019 - AGREA IT08	ONE OFF		EUR	- 0,10	0,00	- 0,10
Rural Development EAFRD measures subject to IACS	2020	MEA - the existence of a shift in LPIS - M13 - CY2019 - APPAG IT25	ONE OFF		EUR	- 138,89	0,00	- 138,89
Rural Development EAFRD measures subject to IACS	2021	MEA - the existence of a shift in LPIS - M13 - CY2019 - APPAG IT25	ONE OFF		EUR	0,29	0,00	0,29
Rural Development EAFRD measures subject to IACS	2019	MEA - the existence of a shift in LPIS - M13 - CY2019 - ARPEA IT10	ONE OFF		EUR	- 83,96	0,00	- 83,96
Rural Development EAFRD measures subject to IACS	2020	MEA - the existence of a shift in LPIS - M13 - CY2019 - ARPEA IT10	ONE OFF		EUR	- 47,45	0,00	- 47,45
Rural Development EAFRD measures subject to IACS	2021	MEA - the existence of a shift in LPIS - M13 - CY2019 - ARPEA IT10	ONE OFF		EUR	- 2,55	0,00	- 2,55
Rural Development EAFRD measures subject to IACS	2021	MEA - the existence of a shift in LPIS - M13 - CY2020 - AGEA IT01	ONE OFF		EUR	- 145,07	0,00	- 145,07
Rural Development EAFRD forestry measures	2019	MEA - the existence of a shift in LPIS - M8 - CY2018 - AGEA IT01	ONE OFF		EUR	- 4 012,91	0,00	- 4 012,91

Rural Development EAFRD forestry measures	2019	MEA - the existence of a shift in LPIS - M8 - CY2018 - ARPEA IT10	ONE OFF		EUR	- 0,06	0,00	- 0,06
Rural Development EAFRD forestry measures	2019	MEA - the existence of a shift in LPIS - M8 - CY2018 - ARTEA IT07	ONE OFF		EUR	- 4,81	0,00	- 4,81
Rural Development EAFRD forestry measures	2019	MEA - the existence of a shift in LPIS - M8 - CY2018 - AVEPA IT05	ONE OFF		EUR	- 21,50	0,00	- 21,50
Rural Development EAFRD forestry measures	2020	MEA - the existence of a shift in LPIS - M8 - CY2019 - AGEA IT01	ONE OFF		EUR	- 1 504,72	0,00	- 1 504,72
Rural Development EAFRD forestry measures	2021	MEA - the existence of a shift in LPIS - M8 - CY2019 - AGEA IT01	ONE OFF		EUR	- 71,05	0,00	- 71,05
Rural Development EAFRD forestry measures	2020	MEA - the existence of a shift in LPIS - M8 - CY2019 - ARPEA IT10	ONE OFF		EUR	- 0,08	0,00	- 0,08
Rural Development EAFRD forestry measures	2021	MEA - the existence of a shift in LPIS - M8 - CY2019 - ARPEA IT10	ONE OFF		EUR	- 0,05	0,00	- 0,05
Rural Development EAFRD forestry measures	2021	MEA - the existence of a shift in LPIS - M8 - CY2020 - AGEA IT01	ONE OFF		EUR	- 133,40	0,00	- 133,40

					Total IT:	EUR	- 3 044 671,38	- 8 429,87	- 3 036 241,51
MT	Clearance of Accounts - Financial Clearance	2020	EAFRD - corrections for debt management	ONE OFF		EUR	- 845 129,82	0,00	- 845 129,82
	Clearance of Accounts - Financial Clearance	2020	PIR EAFRD Non-IACS	ESTIMATED BY AMOUNT		EUR	- 3 954,05	0,00	- 3 954,05
	Clearance of Accounts - Financial Clearance	2020	TRDI - correction for debt management	ONE OFF		EUR	- 5 823,97	0,00	- 5 823,97
					Total MT:	EUR	- 854 907,84	0,00	- 854 907,84
PL	Clearance of Accounts - Financial Clearance	2019	EAFRD Debts wrongly declared irrecoverable	ONE OFF		EUR	- 68 241,08	0,00	- 68 241,08
	Clearance of Accounts - Financial Clearance	2019	Known errors on EAFRD	ONE OFF		EUR	- 42 980,40	0,00	- 42 980,40
					Total PL:	EUR	- 111 221,48	0,00	- 111 221,48
RO	Cross-compliance	2018	CY 2017	FLAT RATE	10,00%	EUR	- 3 189 626,18	- 444 903,38	- 2 744 722,80
	Cross-compliance	2019	CY 2017	FLAT RATE	10,00%	EUR	- 1 060,58	- 46,91	- 1 013,67
	Cross-compliance	2020	CY 2017	FLAT RATE	10,00%	EUR	- 1 663,90	- 141,10	- 1 522,80
	Cross-compliance	2019	CY 2018	FLAT RATE	10,00%	EUR	- 2 863 693,97	- 198 629,94	- 2 665 064,03
	Cross-compliance	2020	CY 2018	FLAT RATE	10,00%	EUR	- 7 050,43	- 5,07	- 7 045,36
	Cross-compliance	2020	CY 2019	FLAT RATE	10,00%	EUR	- 2 913 164,04	- 93 858,10	- 2 819 305,94
	Rural Development EAFRD Investment - public beneficiaries	2014	FC on KC on public procurements - non respect of time limits - flat rate on contract value specific projects detected irregular	ESTIMATED BY PERCENTAGE	5,00%	EUR	- 130 471,67	- 65 840,64	- 64 631,03

Rural Development EAFRD Investment - public beneficiaries	2015	FC on KC on public procurements - non respect of time limits - flat rate on contract value specific projects detected irregular	ESTIMATED BY PERCENTAGE	5,00%	EUR	- 49 163,41	0,00	- 49 163,41
Rural Development EAFRD Leader	2015	FC on KC on public procurements - non respect of time limits - flat rate on contract value specific projects detected irregular	ESTIMATED BY PERCENTAGE	5,00%	EUR	- 455,10	- 280,03	- 175,07
Rural Development EAFRD investment - private beneficiaries	2016	FC on KC on public procurements - non respect of time limits - flat rate on contract value specific projects detected irregular	ESTIMATED BY PERCENTAGE	5,00%	EUR	- 53 261,21	0,00	- 53 261,21
Rural Development EAFRD investment - private beneficiaries	2017	FC on KC on public procurements - non respect of time limits - flat rate on contract value specific projects detected irregular	ESTIMATED BY PERCENTAGE	5,00%	EUR	- 55 058,86	0,00	- 55 058,86

Rural Development EAFRD investment - public beneficiaries	2017	FC on KC on public procurements - non respect of time limits - flat rate on contract value specific projects detected irregular	ESTIMATED BY PERCENTAGE	5,00%	EUR	- 127 018,49	0,00	- 127 018,49
Rural Development EAFRD investment - private beneficiaries	2018	FC on KC on public procurements - non respect of time limits - flat rate on contract value specific projects detected irregular	ESTIMATED BY PERCENTAGE	5,00%	EUR	- 31 023,82	0,00	- 31 023,82
Rural Development EAFRD investment - public beneficiaries	2018	FC on KC on public procurements - non respect of time limits - flat rate on contract value specific projects detected irregular	ESTIMATED BY PERCENTAGE	5,00%	EUR	- 82 752,95	0,00	- 82 752,95
Rural Development EAFRD Leader	2018	FC on KC on public procurements - non respect of time limits - flat rate on contract value specific projects detected irregular	ESTIMATED BY PERCENTAGE	5,00%	EUR	- 16 116,89	0,00	- 16 116,89

Rural Development EAFRD investment - public beneficiaries	2019	FC on KC on public procurements - non respect of time limits - flat rate on contract value specific projects detected irregular	ESTIMATED BY PERCENTAGE	5,00%	EUR	- 44 804,46	- 11 789,02	- 33 015,44
Rural Development EAFRD Leader	2019	FC on KC on public procurements - non respect of time limits - flat rate on contract value specific projects detected irregular	ESTIMATED BY PERCENTAGE	5,00%	EUR	- 49 979,80	- 13 150,77	- 36 829,03
Rural Development EAFRD investment - public beneficiaries	2020	FC on KC on public procurements - non respect of time limits - flat rate on contract value specific projects detected irregular	ESTIMATED BY PERCENTAGE	5,00%	EUR	- 27 319,06	0,00	- 27 319,06
Rural Development EAFRD Leader	2020	FC on KC on public procurements - non respect of time limits - flat rate on contract value specific projects detected irregular	ESTIMATED BY PERCENTAGE	5,00%	EUR	- 7 712,83	0,00	- 7 712,83

Rural Development EAFRD investment - public beneficiaries	2021	FC on KC on public procurements - non respect of time limits - flat rate on contract value specific projects detected irregular	ESTIMATED BY PERCENTAGE	5,00%	EUR	- 6 405,36	0,00	- 6 405,36
Rural Development EAFRD investment - private beneficiaries	2016	KC public procurements - arbitrary exclusion of bidders - 3 projects audited by DG AGRI	ESTIMATED BY PERCENTAGE	10,00%	EUR	- 31 261,72	0,00	- 31 261,72
Rural Development EAFRD investment - public beneficiaries	2017	KC public procurements - arbitrary exclusion of bidders - 3 projects audited by DG AGRI	ESTIMATED BY PERCENTAGE	10,00%	EUR	- 52 286,34	0,00	- 52 286,34
Rural Development EAFRD investment - private beneficiaries	2018	KC public procurements - arbitrary exclusion of bidders - 3 projects audited by DG AGRI	ESTIMATED BY PERCENTAGE	10,00%	EUR	- 94 375,36	0,00	- 94 375,36
Rural Development EAFRD investment - public beneficiaries	2018	KC public procurements - arbitrary exclusion of bidders - 3 projects audited by DG AGRI	ESTIMATED BY PERCENTAGE	10,00%	EUR	- 37 092,02	0,00	- 37 092,02
Rural Development EAFRD investment - private beneficiaries	2019	KC public procurements - arbitrary exclusion of bidders - 3 projects audited by DG AGRI	ESTIMATED BY PERCENTAGE	10,00%	EUR	- 21 308,80	- 2 803,41	- 18 505,39
Rural Development EAFRD investment - private beneficiaries	2020	KC public procurements - arbitrary exclusion of bidders - 3 projects audited by DG AGRI	ESTIMATED BY PERCENTAGE	10,00%	EUR	- 554,18	0,00	- 554,18
Rural Development EAFRD investment - private beneficiaries	2016	KC public procurements - arbitrary exclusion of bidders - rest of population at risk	FLAT RATE	5,00%	EUR	- 7 420,54	0,00	- 7 420,54

Rural Development EAFRD investment - private beneficiaries	2017	KC public procurements - arbitrary exclusion of bidders - rest of population at risk	FLAT RATE	5,00%	EUR	- 329 384,61	0,00	- 329 384,61
Rural Development EAFRD investment - public beneficiaries	2017	KC public procurements - arbitrary exclusion of bidders - rest of population at risk	FLAT RATE	5,00%	EUR	- 455 952,81	0,00	- 455 952,81
Rural Development EAFRD Leader	2017	KC public procurements - arbitrary exclusion of bidders - rest of population at risk	FLAT RATE	5,00%	EUR	- 12,04	0,00	- 12,04
Rural Development EAFRD investment - private beneficiaries	2018	KC public procurements - arbitrary exclusion of bidders - rest of population at risk	FLAT RATE	5,00%	EUR	- 1 408 096,59	0,00	- 1 408 096,59
Rural Development EAFRD investment - public beneficiaries	2018	KC public procurements - arbitrary exclusion of bidders - rest of population at risk	FLAT RATE	5,00%	EUR	- 3 127 956,60	0,00	- 3 127 956,60
Rural Development EAFRD Leader	2018	KC public procurements - arbitrary exclusion of bidders - rest of population at risk	FLAT RATE	5,00%	EUR	- 103 492,13	0,00	- 103 492,13
Rural Development EAFRD investment - private beneficiaries	2019	KC public procurements - arbitrary exclusion of bidders - rest of population at risk	FLAT RATE	5,00%	EUR	- 575 055,30	- 151 309,52	- 423 745,78
Rural Development EAFRD investment - public beneficiaries	2019	KC public procurements - arbitrary exclusion of bidders - rest of population at risk	FLAT RATE	5,00%	EUR	- 1 459 791,60	- 384 102,85	- 1 075 688,75

Rural Development EAFRD Leader	2019	KC public procurements - arbitrary exclusion of bidders - rest of population at risk	FLAT RATE	5,00%	EUR	- 366 160,98	- 96 344,90	- 269 816,08
Rural Development EAFRD investment - private beneficiaries	2020	KC public procurements - arbitrary exclusion of bidders - rest of population at risk	FLAT RATE	5,00%	EUR	- 102 341,83	0,00	- 102 341,83
Rural Development EAFRD investment - public beneficiaries	2020	KC public procurements - arbitrary exclusion of bidders - rest of population at risk	FLAT RATE	5,00%	EUR	- 145 116,18	0,00	- 145 116,18
Rural Development EAFRD Leader	2020	KC public procurements - arbitrary exclusion of bidders - rest of population at risk	FLAT RATE	5,00%	EUR	- 71 743,30	0,00	- 71 743,30
Rural Development EAFRD investment - private beneficiaries	2016	KC Reasonableness of costs for public procurements directly awarded	FLAT RATE	5,00%	EUR	- 124,73	0,00	- 124,73
Rural Development EAFRD investment - public beneficiaries	2016	KC Reasonableness of costs for public procurements directly awarded	FLAT RATE	5,00%	EUR	- 386,31	0,00	- 386,31
Rural Development EAFRD investment - private beneficiaries	2017	KC Reasonableness of costs for public procurements directly awarded	FLAT RATE	5,00%	EUR	- 10 492,67	0,00	- 10 492,67
Rural Development EAFRD investment - public beneficiaries	2017	KC Reasonableness of costs for public procurements directly awarded	FLAT RATE	5,00%	EUR	- 17 257,16	0,00	- 17 257,16

Rural Development EAFRD Leader	2017	KC Reasonableness of costs for public procurements directly awarded	FLAT RATE	5,00%	EUR	- 583,32	0,00	- 583,32
Rural Development EAFRD investment - private beneficiaries	2018	KC Reasonableness of costs for public procurements directly awarded	FLAT RATE	5,00%	EUR	- 64 644,83	0,00	- 64 644,83
Rural Development EAFRD investment - public beneficiaries	2018	KC Reasonableness of costs for public procurements directly awarded	FLAT RATE	5,00%	EUR	- 169 819,23	0,00	- 169 819,23
Rural Development EAFRD Leader	2018	KC Reasonableness of costs for public procurements directly awarded	FLAT RATE	5,00%	EUR	- 20 812,80	0,00	- 20 812,80
Rural Development EAFRD investment - private beneficiaries	2019	KC Reasonableness of costs for public procurements directly awarded	FLAT RATE	5,00%	EUR	- 84 014,02	- 22 105,91	- 61 908,11
Rural Development EAFRD investment - public beneficiaries	2019	KC Reasonableness of costs for public procurements directly awarded	FLAT RATE	5,00%	EUR	- 188 432,63	- 49 580,71	- 138 851,92
Rural Development EAFRD Leader	2019	KC Reasonableness of costs for public procurements directly awarded	FLAT RATE	5,00%	EUR	- 39 630,91	- 10 427,75	- 29 203,16

Rural Development EAFRD investment - private beneficiaries	2020	KC Reasonableness of costs for public procurements directly awarded	FLAT RATE	5,00%	EUR	- 28 633,18	0,00	- 28 633,18
Rural Development EAFRD investment - public beneficiaries	2020	KC Reasonableness of costs for public procurements directly awarded	FLAT RATE	5,00%	EUR	- 27 531,65	0,00	- 27 531,65
Rural Development EAFRD Leader	2020	KC Reasonableness of costs for public procurements directly awarded	FLAT RATE	5,00%	EUR	- 18 508,47	0,00	- 18 508,47
Rural Development EAFRD measures subject to IACS	2018	RD2 - FY 2018 - 'yellow card' on M13	ONE OFF		EUR	- 8 416,11	- 168,36	- 8 247,75
Rural Development EAFRD measures subject to IACS	2019	RD2 - FY 2019 - M10 - key control deficiency	ONE OFF		EUR	- 371 845,71	- 7 436,92	- 364 408,79
Rural Development EAFRD measures subject to IACS	2019	RD2 - FY 2019 - M13 - key control deficiency	ONE OFF		EUR	- 891 351,29	- 17 827,03	- 873 524,26
Rural Development EAFRD measures subject to IACS	2020	RD2 - FY 2020 - M10 - key control deficiency	ONE OFF		EUR	- 369 093,05	0,00	- 369 093,05
Rural Development EAFRD measures subject to IACS	2020	RD2 - FY 2020 - M13 - key control deficiency	ONE OFF		EUR	- 881 567,45	0,00	- 881 567,45

	Rural Development EAFRD forestry measures	2020	RD2 - FY 2020 - M8.1 - double financing	ONE OFF		EUR	- 1 284,28	0,00	- 1 284,28
					Total RO:	EUR	- 21 241 635,74	- 1 570 752,32	- 19 670 883,42

Currency	Amount	Deductions	Financial Impact
EUR	- 56 840 534,75	- 1 645 989,29	- 55 194 545,46

COMMISSION IMPLEMENTING DECISION (EU) 2022/2262**of 11 November 2022****excluding from European Union financing certain expenditure incurred by the United Kingdom under the European Agricultural Guarantee Fund (EAGF) and under the European Agricultural Fund for Rural Development (EAFRD)***(notified under document C(2022)7871)***(Only the English text is authentic)**

THE EUROPEAN COMMISSION,

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

Having regard to Regulation (EU) No 1306/2013 of the European Parliament and of the Council of 17 December 2013 on the financing, management and monitoring of the common agricultural policy and repealing Council Regulations (EEC) No 352/78, (EC) No 165/94, (EC) No 2799/98, (EC) No 814/2000, (EC) No 1290/2005 and (EC) No 485/2008 ⁽¹⁾, and in particular Article 52 thereof, in conjunction with Articles 131 and 138 of the Agreement on the withdrawal of the United Kingdom of Great Britain and Northern Ireland from the European Union and the European Atomic Energy Community,

After consulting the Committee on the Agricultural Funds,

Whereas:

- (1) In accordance with Article 52 of Regulation (EU) No 1306/2013, the Commission is to carry out the necessary verifications, communicate to the United Kingdom the results of those verifications, take note of the comments provided by the United Kingdom, initiate a bilateral discussion so that an agreement may be reached and formally communicate its conclusions to the United Kingdom.
- (2) The United Kingdom has had an opportunity to request the launch of a conciliation procedure. That opportunity has not been used.
- (3) In accordance with Regulation (EU) No 1306/2013, only agricultural expenditure, which has been incurred in a way that has not infringed Union law may be financed.
- (4) In the light of the verifications carried out and the outcome of the bilateral discussion, part of the expenditure declared by the United Kingdom does not fulfil this requirement and cannot therefore be financed under the EAGF and the EAFRD.
- (5) The amounts that are not recognised as being chargeable to the EAGF and the EAFRD should be indicated. Those amounts do not relate to expenditure incurred more than twenty-four months before the Commission's written notification of the results of the verifications to the United Kingdom.
- (6) The amounts excluded from Union financing by this Decision should also take into account any reductions or suspensions in accordance with Article 41 of Regulation (EU) No 1306/2013 due to the fact that such reductions or suspensions are of a provisional nature and without prejudice to decisions taken pursuant to Articles 51 or 52 of that Regulation.
- (7) As regards the cases covered by this Decision, the assessment of the amounts to be excluded on grounds of non-compliance with Union law was notified by the Commission to the United Kingdom in a summary report on the subject ⁽²⁾.
- (8) This Decision is without prejudice to any financial conclusions that the Commission may draw from the judgments of the Court of Justice of the European Union in cases pending on 21 September 2022,

⁽¹⁾ OJ L 347, 20.12.2013, p. 549.

⁽²⁾ Ares(2022)6655537.

HAS ADOPTED THIS DECISION:

Article 1

The amounts set out in the Annex and related to expenditure incurred by the United Kingdom's accredited paying agencies and declared under the EAGF and the EAFRD shall be excluded from Union financing.

Article 2

This Decision is addressed to the United Kingdom of Great Britain and Northern Ireland.

Done at Brussels, 11 November 2022.

For the Commission
Janusz WOJCIECHOWSKI
Member of the Commission

Budget Item: 6200

Member State	Measure	FY	Reason	Type	Correction %	Currency	Amount	Deductions	Financial Impact
GB	Cross-compliance	2018	CY 2017	FLAT RATE	2,00%	EUR	- 566 913,74	- 22 814,34	- 544 099,40
	Cross-compliance	2019	CY 2017	FLAT RATE	2,00%	EUR	- 26 004,08	- 824,60	- 25 179,48
	Cross-compliance	2020	CY 2017	FLAT RATE	2,00%	EUR	- 3 623,70	0,00	- 3 623,70
	Cross-compliance	2019	CY 2018	FLAT RATE	2,00%	EUR	- 3 768 822,41	- 100 974,81	- 3 667 847,60
	Cross-compliance	2020	CY 2018	FLAT RATE	2,00%	EUR	- 8 120,58	0,00	- 8 120,58
	Cross-compliance	2020	CY 2019	FLAT RATE	2,00%	EUR	- 3 805 285,77	- 78 804,23	- 3 726 481,54
	Clearance of Accounts - Financial Clearance	2020	Known and random errors EAGF IACS	ONE OFF		EUR	- 305 991,12	0,00	- 305 991,12
	Clearance of Accounts - Financial Clearance	2020	Known error EAGF Non-IACS	ONE OFF		EUR	- 52 757,63	0,00	- 52 757,63
	Clearance of Accounts - Financial Clearance	2020	Known error EAGF Non-IACS - F&V	ONE OFF		EUR	- 623,79	- 623,79	0,00
						Total GB:	EUR	- 8 538 142,82	- 204 041,77

Currency	Amount	Deductions	Financial Impact
EUR	- 8 538 142,82	- 204 041,77	- 8 334 101,05

Budget Item: 6201

Member State	Measure	FY	Reason	Type	Correction %	Currency	Amount	Deductions	Financial Impact
GB	Clearance of Accounts - Financial Clearance	2020	Calculated correction EAFRD IACS	ONE OFF		EUR	- 176 260,63	0,00	- 176 260,63
	Cross-compliance	2018	CY 2017	FLAT RATE	2,00%	EUR	- 264 138,40	- 70,19	- 264 068,21
	Cross-compliance	2019	CY 2017	FLAT RATE	2,00%	EUR	- 100 396,25	- 25,86	- 100 370,39
	Cross-compliance	2020	CY 2017	FLAT RATE	2,00%	EUR	- 3 228,80	0,00	- 3 228,80
	Cross-compliance	2021	CY 2017	FLAT RATE	2,00%	EUR	- 4 028,24	0,00	- 4 028,24
	Cross-compliance	2018	CY 2018	FLAT RATE	2,00%	EUR	- 631,32	0,00	- 631,32
	Cross-compliance	2019	CY 2018	FLAT RATE	2,00%	EUR	- 24 408,70	- 5,57	- 24 403,13
	Cross-compliance	2020	CY 2018	FLAT RATE	2,00%	EUR	- 25 273,34	0,00	- 25 273,34
	Cross-compliance	2021	CY 2018	FLAT RATE	2,00%	EUR	- 1 631,77	0,00	- 1 631,77
	Cross-compliance	2019	CY 2019	FLAT RATE	2,00%	EUR	- 874,82	0,00	- 874,82
	Cross-compliance	2020	CY 2019	FLAT RATE	2,00%	EUR	- 50 787,41	0,00	- 50 787,41
	Cross-compliance	2021	CY 2019	FLAT RATE	2,00%	EUR	- 17 381,35	0,00	- 17 381,35
	Cross-compliance	2020	CY 2020	FLAT RATE	2,00%	EUR	- 1 507,10	0,00	- 1 507,10
	Cross-compliance	2021	CY 2020	FLAT RATE	2,00%	EUR	- 64 003,64	0,00	- 64 003,64
	Clearance of Accounts - Financial Clearance	2020	Debt management EAFRD 2007-2013 and EAFRD 2014-2020	ONE OFF		EUR	- 149 505,26	0,00	- 149 505,26

Member State	Measure	FY	Reason	Type	Correction %	Currency	Amount	Deductions	Financial Impact
	Clearance of Accounts - Financial Clearance	2020	Known error EAFRD Non-AICS - Facilitation Fund	ONE OFF		EUR	- 1 798 731,05	0,00	- 1 798 731,05
	Clearance of Accounts - Financial Clearance	2020	Known errors items 14 and 57 EAFRD Non-IACS	ONE OFF		EUR	- 6 806,29	0,00	- 6 806,29
	Clearance of Accounts - Financial Clearance	2020	PIR EAFRD Non-IACS	ESTIMATED BY AMOUNT		EUR	- 5 810 207,16	0,00	- 5 810 207,16
					Total GB:	EUR	- 8 499 801,53	- 101,62	- 8 499 699,91

Currency	Amount	Deductions	Financial Impact
EUR	- 8 499 801,53	- 101,62	- 8 499 699,91

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