



2023/2492

17.11.2023

**COMMISSION IMPLEMENTING DECISION (EU) 2023/2492**

**of 15 November 2023**

**excluding from European Union financing certain expenditure incurred by the United Kingdom  
under the European Agricultural Fund for Rural Development (EAFRD)**

*(notified under document C(2023) 7606)*

**(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 <sup>(1)</sup>, 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 EAFRD.
- (5) The amounts that are not recognised as being chargeable to 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 <sup>(2)</sup>.
- (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 17 August 2023,

<sup>(1)</sup> OJ L 347, 20.12.2013, p. 549.

<sup>(2)</sup> Ares(2023)6489779.

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 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, 15 November 2023.

*For the Commission*  
Janusz WOJCIECHOWSKI  
*Member of the Commission*

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ANNEX

Financial corrections

EAFRD

Financial corrections – excluding cross-compliance

Budget Item: 6201

Member State	Measure	FY	Reason	Type	Correction %	Currency	Gross Amount	Deductions	Net Decided
<b>GB</b>	Rural Development EAFRD measures subject to IACS	2019	Absence of sanction system 2019	FLAT RATE	10,00%	EUR	– 196 923,19	– 75,57	– 196 847,62
	Rural Development EAFRD measures subject to IACS	2021	Absence of sanction system 2021	FLAT RATE	10,00%	EUR	– 89,00	0,00	– 89,00
	Clearance of Accounts – Financial Clearance	2021	Administrative checks FY2021	ONE OFF		EUR	– 663 520,79	0,00	– 663 520,79
	Clearance of Accounts – Financial Clearance	2020	Financial and known errors detected by the CB FY 2021	ONE OFF		EUR	– 27 534,76	0,00	– 27 534,76
	Clearance of Accounts – Financial Clearance	2021	Financial and known errors detected by the CB FY 2021	ONE OFF		EUR	– 7 364,51	0,00	– 7 364,51
					<b>Total GB:</b>	<b>EUR</b>	<b>– 895 432,25</b>	<b>– 75,57</b>	<b>– 895 356,68</b>

Currency	Gross Amount	Deductions	Net Decided
<b>EUR</b>	– 895 432,25	– 75,57	– 895 356,68

Financial corrections		Total Net Decided
<b>EAFRD</b>	<b>Financial corrections – excluding cross-compliance</b>	<b>– 895 356,68</b>
<b>TOTAL:</b>		<b>– 895 356,68</b>

Reimbursements		Total Net Decided
<b>TOTAL:</b>		<b>0,00</b>