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COMMISSION IMPLEMENTING DECISION (EU) 2025/209

of 5 February 2025

reimbursing certain expenditure incurred by the United Kingdom under the European Agricultural Fund for Rural Development (EAFRD) and previously excluded from Union financing

(notified under document C(2025) 680)

(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) 2021/2116 of the European Parliament and of the Council of 2 December 2021 on the financing, management and monitoring of the common agricultural policy and repealing Regulation (EU) No 1306/2013 ([1]), and in particular Article 104 thereof,

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 ([2]), and in particular Articles 51 and 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) By Commission Implementing Decision (EU) 2024/2866 ([3]), the amount of EUR 3 696 542,04 under the European Agricultural Fund for Rural Development (EAFRD) has been excluded from Union financing as financial correction resulting from the audit CEB/2023/049/GB.

(2) By Commission Implementing Decision (EU) 2024/2851 ([4]), the accounts of the Paying Agency 'Rural Payments Agency' in respect of the last execution year and relating to the 2014-2020 programming period were cleared. Those accounts included an adjustment related to the financial correction for the amount of EUR 3 696 542,04, resulting from the audit CEB/2023/049/GB.

(3) Implementing Decisions (EU) 2024/2866 and (EU) 2024/2851 have been executed at the final balance payment of 2024, resulting in the deduction of EUR 3 696 542,04 from the final payment twice.

(4) In order to compensate for the effect of the double deduction, it is necessary to reimburse the amount of EUR 3 696 542,04 to the United Kingdom.

([1]) OJ L 435, 6.12.2021, p. 187, ELI: http://data.europa.eu/eli/reg/2021/2116/oj.
([2]) OJ L 347, 20.12.2013, p. 549, ELI: http://data.europa.eu/eli/reg/2013/1306/oj.
([3]) Commission Implementing Decision (EU) 2024/2866 of 13 November 2024 excluding from European Union financing certain expenditure incurred by the United Kingdom under the European Agricultural Fund for Rural Development (EAFRD) (OJ L, 2024/2866, 15.11.2024, ELI: http://data.europa.eu/eli/dec_impl/2024/2866/oj).
([4]) Commission Implementing Decision (EU) 2024/2851 of 11 November 2024 on the clearance of the accounts of the paying agencies of the United Kingdom concerning expenditure financed by the European Agricultural Fund for Rural Development (EAFRD) in the last execution year of the programming period 2014-2020 (16 October 2022–31 December 2023) (OJ L, 2024/2851, 13.11.2024, ELI: http://data.europa.eu/eli/dec_impl/2024/2851/oj).

(5) Commission Implementing Decision (EU) 2023/1038 ([5]) cleared the accounts of the United Kingdom's paying agencies for expenditure financed by the European Agricultural Fund for Rural Development (EAFRD) for financial year 2022. That Implementing Decision cleared the accounts of the 'Rural Payments Agency' and included a negative amount of EUR 6 667,13 for measure M19 (Support for LEADER local development). However, this amount was inadvertently excluded from the calculation of the final eligible amount for the measure.

(6) Consequently, Implementing Decision (EU) 2024/2851, which cleared the accounts of the United Kingdom's paying agencies for EAFRD expenditure during the final execution year of the 2014–2020 programming period (16 October 2022–31 December 2023), and established the final balance for rural development programmes, underpaid the final balance for the 2014UK06RDRP001 rural development programme by EUR 6 667,13. To rectify this underpayment, it is necessary to reimburse EUR 6 667,13 to the United Kingdom.

(7) 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 9 December 2024,

HAS ADOPTED THIS DECISION:

Article 1

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

Article 2

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

Done at Brussels, 5 February 2025.

For the Commission
Christophe HANSEN
Member of the Commission

([5]) Commission Implementing Decision (EU) 2023/1038 of 24 May 2023 on the clearance of the accounts of the paying agencies of the United Kingdom concerning expenditure financed by the European Agricultural Fund for Rural Development (EAFRD) for financial year 2022 (OJ L 139, 26.5.2023, p. 81, ELI: http://data.europa.eu/eli/dec_impl/2023/1038/oj).

Reimbursements

EAFRD

Budget Item: 08030102

Country	Measure	FY	Reason	Type	Correction %	Currency	Gross Amount	Deductions	Net Decided
GB	Rural Development EAFRD measures subject to IACS	2022	Reimbursement : EAFRD IACS: known errors identified by CB (substantive testing)	ONE OFF		EUR	7 178,20	0,00	7 178,20
	Rural Development EAFRD measures subject to IACS	2022	Reimbursement : EAFRD IACS - most probable financial risk above materiality	ONE OFF		EUR	2 068 375,83	0,00	2 068 375,83
	Rural Development EAFRD Knowledge and innovation	2022	Reimbursement : EAFRD NIACS: known error identified by CB (compliance testing)	ONE OFF		EUR	805 627,84	0,00	805 627,84
	Clearance of Accounts - Financial Clearance	2022	Reimbursement : EAFRD NIACS: most probable financial risk	ONE OFF		EUR	768 046,80	0,00	768 046,80
	Rural Development EAFRD measures subject to IACS	2022	Reimbursement : Known errors identified by CB (compliance testing)	ONE OFF		EUR	47 313,37	0,00	47 313,37
					Total GB:	**EUR**	**3 696 542,04**	**0,00**	**3 696 542,04**

Currency	Gross Amount	Deductions	Net Decided
EUR	3 696 542,04	0,00	3 696 542,04

Additional reimbursement as referred to in recitals (5) and (6) of this Decision:

Currency	Gross Amount	Deductions	Net Decided
EUR	6 667,13	0,00	6 667,13

Financial Corrections		Total Net Decided
TOTAL:		**0,00**

Reimbursements	Total Net Decided
EAFRD	**3 696 542,04**
Additional reimbursement as referred to in recitals (5) and (6) of this Decision:	**6 667,13**
TOTAL:	**3 703 209,17**

ELI: http://data.europa.eu/eli/dec_impl/2025/209/oj