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COMMISSION IMPLEMENTING DECISION (EU) 2025/1875

of 16 September 2025

on the clearance of the accounts of the paying agency in the Netherlands concerning expenditure financed by the European Agricultural Guarantee Fund (EAGF) for financial year 2021

(notified under document C(2025) 6214)

(Only the Dutch 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(1)(a) 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 Article 51 thereof,

After consulting the Committee on the Agricultural Funds

Whereas:

(1) Article 104(1), second subparagraph, point (a), of Regulation (EU) 2021/2116 provides that Article 4(1), point (b), Article 5, Article 7(3), Articles 9, 17, 21 and 34, Article 35(4), Articles 36, 37, 38, 40 to 43, 51, 52, 54, 56, 59, 63, 64, 67, 68, 70 to 75, 77, 91 to 97, 99 and 100, Article 102(2) and Articles 110 and 111 of Regulation (EU) No 1306/2013 continue to apply, as regards the European Agricultural Guarantee Fund (EAGF), in relation to expenditure incurred and payments made for the financial year 2021.

(2) Article 64, second paragraph, point (a), of Commission Implementing Regulation (EU) 2022/128 [3] provides that Article 2, Article 3(1), first subparagraph, Article 3(2), Article 4(1), point (b), Articles 5, 6 and 7, Articles 21 to 25, Articles 27, 28 and 29, Article 30(1), points (a), (b) and (c), Article 30(2), (3) and (4), and Articles 31 to 40 of Commission Implementing Regulation (EU) No 908/2014 [4] continue to apply, as regards the EAGF, in relation to expenditure incurred and payments made for the financial year 2021.

(3) Article 64, second paragraph, point (c), of Implementing Regulation (EU) 2022/128 provides that Annexes II and III to Implementing Regulation (EU) No 908/2014 continue to apply for the purposes of Article 32, points (f) and (g), of Implementing Regulation (EU) 2022/128 for the financial year 2021.

[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 Regulation (EU) 2022/128 of 21 December 2021 laying down rules for the application of Regulation (EU) 2021/2116 of the European Parliament and of the Council on paying agencies and other bodies, financial management, clearance of accounts, checks, securities and transparency (OJ L 20, 31.1.2022, p. 131, ELI: http://data.europa.eu/eli/reg_impl/2022/128/oj).
[4] Commission Implementing Regulation (EU) No 908/2014 of 6 August 2014 laying down rules for the application of Regulation (EU) No 1306/2013 of the European Parliament and of the Council with regard to paying agencies and other bodies, financial management, clearance of accounts, rules on checks, securities and transparency (OJ L 255, 28.8.2014, p. 59, ELI: http://data.europa.eu/eli/reg_impl/2014/908/oj).

(4) Commission Implementing Decision (EU) 2022/820 ([5]) cleared the accounts of the Member States' paying agencies concerning expenditure financed by the European Agricultural Guarantee Fund (EAGF) for financial year 2021, except for the Dutch paying agency 'Rijksdienst voor Ondernemend Nederland'.

(5) Following the transmission of new information, and after additional checks, the Commission can take a decision on the completeness, accuracy and veracity of the accounts submitted by the Dutch paying agency 'Rijksdienst voor Ondernemend Nederland' as regards the expenditure financed by the EAGF for financial year 2021.

(6) Article 33(2), first subparagraph, of Implementing Regulation (EU) No 908/2014 provides that the amounts that are recoverable from, or payable to, each Member State, in accordance with the accounts clearance decision referred to in Article 33(1) of that Implementing Regulation, are to be established by deducting the monthly payments for the financial year concerned, from the expenditure recognised for that year, in accordance with that Article 33(1). The Commission is to deduct that amount from or add it to the monthly payment relating to the expenditure effected in the second month following the clearance of accounts decision.

(7) Pursuant to Article 40, first subparagraph, of Regulation (EU) No 1306/2013 in conjunction with Article 5(1) of Commission Delegated Regulation (EU) No 907/2014 ([6]), where payments have been made after the latest possible date of payment, the Commission is to reduce the amount of the monthly payments granted to the Member States and adjust the financial impact of the reduction in proportion to the delay in payment by applying the different rates provided for in Article 5(2) and (3) of Delegated Regulation (EU) No 907/2014. In accordance with Article 5(5), second subparagraph, of Delegated Regulation (EU) No 907/2014, any overrun of payment deadlines is to be taken into account, at the latest, in the accounts clearance decision. Some of the expenditure declared by the Member State concerned during the financial year 2021 was effected after the applicable deadlines. This Decision should therefore fix the relevant reductions.

(8) The Commission has already reduced the relevant monthly payments for the financial year 2021 for the amounts due to the EAGF as a result of financial and conformity clearance decisions for the Member State concerned, pursuant to Articles 51 and 52 of Regulation (EU) No 1306/2013 executed by the Commission in the financial year 2020. Any such amounts are considered in this Decision.

(9) Pursuant to Article 54(2) of Regulation (EU) No 1306/2013, 50 % of the financial consequences of the non-recovery of irregularities is to be borne by the Member State concerned, if the recovery has not taken place within four years from the date of the recovery request, or within eight years where the recovery is taken in the national courts. Article 54(4) of Regulation (EU) No 1306/2013 requires Member States to attach to the annual accounts that they are to submit to the Commission, pursuant to Article 29 of Implementing Regulation (EU) No 908/2014, a certified table reflecting the amounts to be borne by them under Article 54(2) of Regulation (EU) No 1306/2013. Rules on the application of the Member States' obligation to report the amounts to be recovered are laid down in Implementing Regulation (EU) No 908/2014. Annex II to Implementing Regulation (EU) No 908/2014 sets out the model of the table that Member States are to use to provide information about amounts to be recovered. On the basis of the tables completed by the Member States, the Commission is to decide on the financial consequences of the non-recovery of irregularities older than four or eight years respectively.

([5]) Commission Implementing Decision (EU) 2022/820 of 24 May 2022 on the clearance of the accounts of the paying agencies of Member States concerning expenditure financed by the European Agricultural Guarantee Fund (EAGF) for financial year 2021 (OJ L 146, 25.5.2022, p. 111, ELI: http://data.europa.eu/eli/dec_impl/2022/820/oj).

([6]) Commission Delegated Regulation (EU) No 907/2014 of 11 March 2014 supplementing Regulation (EU) No 1306/2013 of the European Parliament and of the Council with regard to paying agencies and other bodies, financial management, clearance of accounts, securities and use of euro (OJ L 255, 28.8.2014, p. 18, ELI: http://data.europa.eu/eli/reg_del/2014/907/oj).

(10) Pursuant to Article 54(3) of Regulation (EU) No 1306/2013, on duly justified grounds, Member States may decide not to pursue recovery. Such a decision may be taken only if the costs already incurred, and likely to be incurred, total more than the amount to be recovered, or if the recovery proves impossible owing to the insolvency, recorded and recognised under national law, of the debtor or the persons legally responsible for the irregularity. If the decision has been taken within four years from the date of the recovery request, or within eight years where the recovery is taken in the national courts, 100 % of the financial consequences of the non-recovery should be borne by the Union budget. The amounts for which a particular Member State decided not to pursue recovery and the grounds for its decision are to be included in the summary report referred to in Article 54(4) of that Regulation. Therefore, such amounts should not be charged to the Member States concerned and are consequently to be borne by the Union budget.

(11) In clearing the accounts of the paying agency concerned, the Commission is to take account of the amounts already withheld from the Member State concerned on the basis of Implementing Decision (EU) 2022/820 notified under document C(2022) 3307.

(12) In accordance with Article 51 of Regulation (EU) No 1306/2013, this Decision should be without prejudice to the decisions the Commission may take subsequently to exclude from Union financing expenditure not effected in accordance with Union rules,

HAS ADOPTED THIS DECISION:

Article 1

The accounts of the Dutch paying agency 'Rijksdienst voor Ondernemend Nederland' are hereby cleared as regards expenditure financed by the European Agricultural Guarantee Fund (EAGF), in respect of financial year 2021.

The amounts recoverable from or payable to the Netherlands pursuant to this Decision, including the amounts resulting from the application of Article 54(2) of Regulation (EU) No 1306/2013, are set out in the Annex to this Decision.

Article 2

This Decision is without prejudice to future conformity clearance decisions that the Commission may take pursuant to Article 52 of Regulation (EU) No 1306/2013 to exclude from Union financing expenditure not effected in conformity with Union rules.

Article 3

This Decision is addressed to the Kingdom of the Netherlands.

Done at Brussels, 16 September 2025.

For the Commission
Christophe HANSEN
Member of the Commission

ANNEX

Clearance of the Paying Agencies' accounts

Financial year 2021

Amount to be recovered from or paid to the Member State

Member State		2021 - Expenditure / Assigned Revenue for the Paying Agencies for which the accounts are		Total a + b	Reductions and suspensions for the whole financial year [1]	Amount to be charged according to Article 54(2) of Regulation (EU) No1306/2013	Total including reductions and suspensions	Payments made to the Member State for the financial year	Amount to be recovered from (-) or paid to (+) the Member State	Amount recovered from (-) or paid to (+) the Member State under Commission Implementing Decision (EU) 2022/820	Amount to be recovered from (-) or paid to (+) the Member State [2]
		cleared	disjoined								
		= expenditure / assigned revenue declared in the annual declaration	= total of the expenditure / assigned revenue in the monthly declarations								
		a	b	c=a+b	d	e	f=c+d+e	g	h=f-g	i	j=h-i
NL	EUR	701 629 146,56	0,00	701 629 146,56	- 1 637 213,40	- 2 145,92	699 989 787,24	699 838 828,37	150 958,87	0,00	150 958,87

Member State		Expenditure [3]	Assigned revenue [3]	Article 54(2)	Total (=j)
		08 02 06 01	6200	6200	
		k	l	m	n = k+l+m
NL	EUR	179 241,64	- 26 136,85	- 2 145,92	150 958,87

[1] The reductions and suspensions are those taken into account in the payment system, to which are added in particular the corrections for the non respect of payment deadlines and other reductions referred to in Article 41 of Regulation (EU) No 1306/2013.

[2] For the calculation of the amount to be recovered from or paid to the Member State the amount taken into account is, the total of the annual declaration for the expenditure cleared and the total of the monthly payments made for the cleared expenditure.

[3] BL 08 02 06 01 shall be split between the negative corrections which become assigned revenue in BL 62 00 and the positive ones in favour of MS which shall now be included on the expenditure side 08 02 06 01 as referred to in Article 43 of Regulation (EU) No 1306/2013

NB: Nomenclature 2025 : 08 02 06 01 , 6200