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Delegations will find attached document COM(2023) 158 final.

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**REPORT FROM THE COMMISSION TO THE EUROPEAN PARLIAMENT AND
THE COUNCIL**

**on the exercise of the power to adopt delegated acts conferred on the Commission under
Regulation (EC) No 138/2004 on the economic accounts for agriculture**

1. INTRODUCTION

Regulation (EC) No 138/2004 of the European Parliament and of the Council on economic accounts for agriculture¹ (EAA) was adopted in December 2003. It has been amended by Regulation (EU) No 1350/2013 of the European Parliament and of the Council of 11 December 2013 amending certain legislative acts in the field of agricultural and fishery statistics² to align implementing powers with the Treaty on the Functioning of the European Union.

Article 4(2) of Regulation (EC) No 138/2004 confers on the Commission the power to adopt delegated acts. According to Article 2(2), this power can be used to amend the EAA methodology set out in Annex I and, according to Article 3(3), to amend the list of variables for the provision of data set out in Annex II.

Under Article 4(2), the power to adopt delegated acts is conferred for a period of 5 years from 10 January 2014. This power was tacitly renewed until 10 January 2024 in 2019³.

The power is to be tacitly extended for periods of 5 years unless the European Parliament or the Council oppose such an extension.

The Commission is obliged to draw up a report on the delegation of power no later than 9 months before the end of the 5-year period. This report fulfils that obligation.

2. COMMISSION EXERCISE OF DELEGATED POWERS UNDER REGULATION (EC) No 138/2004

The Commission has exercised its power and adopted Commission Delegated Regulation (EU) 2019/280 of 3 December 2018 amending Regulation (EC) No 138/2004 of the European Parliament and of the Council as regards references to the European system of national and regional accounts in the European Union⁴.

This Delegated Regulation aligned Regulation (EC) No 138/2004 with Regulation (EU) No 549/2013⁵ to ensure international comparability of the economic accounts for agriculture, by maintaining consistency with the revised European system of accounts (ESA).

The ESA 2010 is to gradually replace all other systems as a reference framework of common standards, definitions, classifications and accounting rules for drawing up the accounts of the Member States. This is to ensure that results are comparable between Member States.

Commission Delegated Regulation (EU) 2019/280 therefore introduced the technical changes necessary to move from ESA 95 to ESA 2010 in Regulation (EC) No 138/2004.

¹ OJ L 33, 5.2.2004, p. 1-87.

² OJ L 351, 21.12.2013, p. 1-14.

³ [COM/2018/014 final](#)

⁴ OJ L 47, 19.2.2019, p. 7-32.

⁵ OJ L174, 26.6.2013, p. 1-727.

3. CONCLUSIONS

The Commission has exercised its delegated powers correctly and invites the European Parliament and the Council to take note of this report.

The Commission considers that it should continue to have these delegated powers, as it may need to adopt a delegated act to modify Annexes I and II to the Regulation as part of the future development of EAA, currently envisaged in ESA 2010, and to meet the needs of data users in light of the future common agricultural policy.

Furthermore, in future it may be necessary to align the classification of products under EAA with the rest of agricultural statistics collected under

- Regulation (EU) 2018/1091 of the European Parliament and of the Council of 18 July 2018 on integrated farm statistics and repealing Regulations (EC) No 1166/2008 and (EU) No 1337/2011⁶, and
- Regulation (EU) 2022/2379 of the European Parliament and of the Council of 23 November 2022 on statistics on agricultural input and output, amending Commission Regulation (EC) No 617/2008 and repealing Regulations (EC) No 1165/2008, (EC) No 543/2009 and (EC) No 1185/2009 of the European Parliament and of the Council and Council Directive 96/16/EC⁷

This can be achieved by using delegated powers conferred on the Commission to modify Annex II.

⁶ OJ L 200, 7.8.2018, p. 1-29.

⁷ OJ L 315, 7.12.2022, p. 1.