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2024/0144 (COD)**

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PROPOSAL

From: Secretary-General of the European Commission, signed by Ms Martine DEPREZ, Director

date of receipt: 16 April 2026

To: Ms Thérèse BLANCHET, Secretary-General of the Council of the European Union

Subject: Amended proposal for a Proposal for a REGULATION OF THE EUROPEAN PARLIAMENT AND OF THE COUNCIL on the economic accounts for agriculture in the Union (codification)

Delegations will find herewith attached the Commission codification proposal referred to in the subject (COM(2026) 159 final - 2024/0144 (COD) and Annexes 1 to 4).

Delegations are invited to send their comments on the codification proposal by Friday, 27 May 2026 to the following addresses:

Codification@consilium.europa.eu AND sj-codification@ec.europa.eu

Delegation's attention is drawn to the Practical Guide on Codification (doc. 14722/14 + COR1).

Encl.: COM(2026) 159 final



Brussels, 16.4.2026
COM(2026) 159 final

2024/0144 (COD)

Amended proposal for a

REGULATION OF THE EUROPEAN PARLIAMENT AND OF THE COUNCIL

on the economic accounts for agriculture in the Union (codification)

(Text with EEA relevance)

EXPLANATORY MEMORANDUM

1. On 20 June 2024, the Commission presented a proposal for a Regulation of the European Parliament and of the Council codifying Regulation (EC) No 138/2004 of the European Parliament and of the Council of 5 December 2003 on the economic accounts for agriculture in the Community¹.
2. In its opinion of 25 October 2024 the Consultative Working Party of the legal services set up under the Interinstitutional Agreement of 20 December 1994 on an accelerated working method for official codification of legislative texts² has stated that the proposal referred to in point 1 does indeed confine itself to straightforward codification, without any substantive changes to the acts covered by it.
3. Having regard to the amendment adopted³ in respect of the proposal referred to in point 1 and in view of the work already carried out in the course of the legislative procedure, the Commission has decided to present, in accordance with Article 293(2) TFEU, an amended proposal for codification of the Regulation in question.
4. The changes made in this amended proposal, compared with the proposal referred to in point 1, are the following:
 - (a) in Article 10, the following paragraph is added:

“It shall apply from 1 January 2028, as regards data transmissions to the Commission (Eurostat) relating to each reference period which starts on or after that date.”;
 - (b) Annex I is amended as set out in the Annex to Commission Delegated Regulation (EU) 2024/3102 of 2 September 2024 amending Regulation (EC) No 138/2004 of the European Parliament and of the Council, as regards references to the statistical classification of economic activities NACE established by Regulation (EC) No 1893/2006 of the European Parliament and of the Council;
 - (c) in Annex III, the following entry is added:

“Commission Delegated Regulation (EU) 2024/3102 (OJ L, 2024/3102, 12.12.2024, ELI: http://data.europa.eu/eli/reg_del/2024/3102/oj)”.
5. To facilitate reading and examination, the full text of the amended proposal for codification is attached hereto.

¹ COM (2024) 255 final of 20.6.2024.

² OJ C 102, 4.4.1996, p. 2.

³ OJ L, 2024/3102, 12.12.2024, ELI: http://data.europa.eu/eli/reg_del/2024/3102/oj.

↓ 138/2004 (adapted)





2024/0144 (COD)

Amended proposal for a

REGULATION OF THE EUROPEAN PARLIAMENT AND OF THE COUNCIL

on the economic accounts for agriculture in the  Union  (codification)

(Text with EEA relevance)

THE EUROPEAN PARLIAMENT AND THE COUNCIL OF THE EUROPEAN UNION,
Having regard to the Treaty  on the Functioning of the European Union , and in particular Article  338  (1) thereof,
Having regard to the proposal from the European Commission,
After transmission of the draft legislative act to the national parliaments,
Having regard to the opinion of the European Economic and Social Committee⁴,
Acting in accordance with the ordinary legislative procedure,
Whereas:

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(1) Regulation (EC) No 138/2004 of the European Parliament and of the Council⁵ has been substantially amended several times⁶. In the interests of clarity and rationality, that Regulation should be codified.

↓ 138/2004 recital 1

(2) The monitoring and evaluation of the common agricultural policy requires comparable, up-to-date, and reliable information on the economic situation of agriculture, and more specifically on changes in agricultural income.

↓ 138/2004 recital 2

(3) Agricultural accounts are a basic tool for analysing the economic situation of a country's agriculture, provided that they are drawn up on the basis of a single set of principles. Agricultural accounts also make a valuable contribution to the calculation of the national accounts.

⁴ OJ C [...], [...], p. [...].

⁵ Regulation (EC) No 138/2004 of the European Parliament and of the Council of 5 December 2003 on the economic accounts for agriculture in the Community (OJ L 33, 5.2.2004, p. 1, ELI: <http://data.europa.eu/eli/reg/2004/138/oj>).

⁶ See Annex III.

↓ 2022/590 recital 2 (adapted)

- (4) This Regulation should lay down rules for the economic accounts for agriculture (EAA) in the Union by providing for the methodology and the time-limits for the transmission of the agricultural accounts. The EAA are satellite accounts of national accounts, as provided for by the European System of Accounts 2010⁷ (ESA 2010), with the purpose of obtaining results that are harmonised and comparable between the Member States, in order to draw up the accounts for the purposes of the Union.
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↓ 2022/590 recital 3

- (5) The regional economic accounts for agriculture (REAA) are a regional-level adaptation of the EAA. National figures alone cannot reveal the full and sometimes complex picture of what is happening at a more detailed level. Therefore, regional-level data help to increase the understanding of the diversity that exists between regions, complement information for the Union, the euro area and individual Member States, while responding to the increased need for statistics for accountability, and increase the level of harmonisation, efficiency and consistency regarding Union agricultural statistics.
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↓ 2022/590 recital 4

- (6) Statistics are no longer considered to be just one among many sources of information for policy-making purposes but instead play a central role in the decision-making process. Evidence-based decision-making requires statistics that meet high-quality criteria, as set out in Regulation (EC) No 223/2009 of the European Parliament and of the Council⁸, in accordance with the purposes they are serving.
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↓ 2022/590 recital 7

- (7) Regulation (EC) No 223/2009 provides the legal framework for European statistics and requires Member States to comply with the statistical principles and quality criteria set out in that Regulation. Quality reports are essential for assessing, improving and communicating on the quality of European statistics. The European Statistical System Committee has endorsed the single integrated metadata structure as the European Statistical System standard for quality reporting, thereby helping to satisfy, through uniform standards and harmonised methods, the statistical quality requirements laid down in Regulation (EC) No 223/2009, in particular those set out in Article 12(3) thereof. Resources should be used optimally, and the response burden should be minimised.

⁷ European System of National and Regional Accounts — ESA 2010, Luxembourg 2013.

⁸ Regulation (EC) No 223/2009 of the European Parliament and of the Council of 11 March 2009 on European statistics and repealing Regulation (EC, Euratom) No 1101/2008 of the European Parliament and of the Council on the transmission of data subject to statistical confidentiality to the Statistical Office of the European Communities, Council Regulation (EC) No 322/97 on Community Statistics, and Council Decision 89/382/EEC, Euratom establishing a Committee on the Statistical Programmes of the European Communities (OJ L 87, 31.3.2009, p. 164, ELI: <http://data.europa.eu/eli/reg/2009/223/oj>).

↓ 138/2004 recital 5 (adapted)

- (8) Since the objective of this Regulation, namely the establishment of common statistical standards which will allow the production of harmonised data, cannot be sufficiently achieved by the Member States, but can rather, by reason of the scale of the action, be better achieved at Union level, the Union may adopt measures, in accordance with the principle of subsidiarity as set out in Article 5 of the Treaty on the European Union. In accordance with the principle of proportionality, as set out in that Article, this Regulation does not go beyond what is necessary in order to achieve that objective.

↓ 1350/2013 recital 5 (adapted)

- (9) In order to take account of economic and technical developments, the power to adopt acts in accordance with Article 290 TFEU should be delegated to the Commission in respect of amendments to Annexes I and II to this Regulation. It is of particular importance that the Commission carry out appropriate consultations during its preparatory work, including at expert level, and that those consultations be conducted in accordance with the principles laid down in the Interinstitutional Agreement of 13 April 2016 on Better Law-Making⁹. In particular, to ensure equal participation in the preparation of delegated acts, the European Parliament and the Council receive all documents at the same time as Member States' experts, and their experts systematically have access to meetings of Commission expert groups dealing with the preparation of delegated acts.

↓ 2022/590 recital 8

- (10) In order to ensure uniform conditions for the implementation of this Regulation, implementing powers should be conferred on the Commission in respect of the arrangements for, and the content of, the quality reports. Implementing powers should also be conferred on the Commission in respect of possible derogations from REAA requirements. Those powers should be exercised in accordance with Regulation (EU) No 182/2011 of the European Parliament and of the Council¹⁰,

⁹ OJ L 123, 12.5.2016, p. 1, ELI: http://data.europa.eu/eli/agree_interinstit/2016/512/oj.

¹⁰ Regulation (EU) No 182/2011 of the European Parliament and of the Council of 16 February 2011 laying down the rules and general principles concerning mechanisms for control by the Member States of the Commission's exercise of implementing powers (OJ L 55, 28.2.2011, p. 13, ELI: <http://data.europa.eu/eli/reg/2011/182/oj>).

HAVE ADOPTED THIS REGULATION:

Article 1

Subject matter

1. This Regulation lays down rules for ~~sets up~~ the economic accounts for agriculture (EAA) in the Union , by providing for:

- (a) an EAA methodology (common standards, definitions, classifications and accounting rules), intended to be used for compiling accounts on comparable bases for the purposes of the Union ~~Community~~, and for the transmission of data in accordance with Article 3;
- (b) time limits for the transmission of the agricultural accounts compiled in accordance with the EAA methodology.

2. This Regulation shall not oblige any Member State to use the EAA methodology in compiling agricultural accounts for its own purposes.

Article 2

Methodology

1. The EAA methodology referred to in Article 1(1), point (a), is set out in Annex I.

2. The Commission is empowered to adopt delegated acts in accordance with Article 6 concerning the amendment of the EAA methodology set out in Annex I. Those delegated acts shall be limited to specifying and improving the content of Annex I for the purpose of ensuring a harmonised interpretation or for the purpose of ensuring international comparability.

Those delegated acts shall be adopted only where they do not change the underlying concepts in Annex I, they do not require additional resources for producers within the European Statistical System for their implementation and they do not impose a significant additional burden on Member States or on the respondents.

The Commission shall duly justify the statistical actions provided for in those delegated acts, using, where appropriate, input from relevant experts based on a cost-effectiveness analysis, including an assessment of the burden on the respondents and of the production costs, as referred to in Article 14(3), point (c), of Regulation (EC) No 223/2009.

↓ 138/2004

Article 3

Transmission to the Commission

1. The Member States shall transmit to the Commission (Eurostat) the data set out in Annex II within the time limits specified for each table.

↓ 2022/590 Art. 1.1 (adapted)

2. The first transmission of data for the regional economic accounts for agriculture (REAA) at NUTS 2 level within the meaning of Regulation (EC) No 1059/2003 of the European Parliament and of the Council¹¹ shall take place by 30 September 2023.

↓ 1350/2013 Art. 1 and Annex .2(b) (adapted)

3. The Commission is empowered to adopt delegated acts in accordance with Article 6 concerning the amendment of the list of variables for the provision of data set out in Annex II.

Those delegated acts shall not impose a significant additional burden on the Member States or on the respondents.

The Commission shall duly justify the statistical actions provided for in those delegated acts, using, where appropriate, input from relevant experts based on a cost-effectiveness analysis, including an assessment of the burden on the respondents and of the production costs, as referred to in Article 14(3), point (c), of Regulation (EC) No 223/2009.

↓ 2022/590 Art. 1.2 (adapted)

Article 4

Dissemination of statistics

Without prejudice to Regulation (EC) No 1367/2006 of the European Parliament and of the Council¹² and Regulation (EC) No 223/2009, the Commission (Eurostat) shall disseminate the data transmitted to it in accordance with Article 3 of this Regulation online, free of charge.

¹¹ Regulation (EC) No 1059/2003 of the European Parliament and of the Council of 26 May 2003 on the establishment of a common classification of territorial units for statistics (NUTS) (OJ L 154, 21.6.2003, p. 1, ELI: <http://data.europa.eu/eli/reg/2003/1059/oj>).

¹² Regulation (EC) No 1367/2006 of the European Parliament and of the Council of 6 September 2006 on the application of the provisions of the Aarhus Convention on Access to Information, Public Participation in Decision-making and Access to Justice in Environmental Matters to Union institutions and bodies (OJ L 264, 25.9.2006, p. 13, ELI: <http://data.europa.eu/eli/reg/2006/1367/oj>).

Article 5

Quality assessment

1. Member States shall take the measures necessary to ensure the quality of the data and metadata transmitted.
2. For the purpose of this Regulation, the quality criteria laid down in Article 12(1) of Regulation (EC) No 223/2009 shall apply to the data to be transmitted in accordance with Article 3 of this Regulation.
3. The Commission (Eurostat) shall assess the quality of the data transmitted. For that purpose, Member States shall transmit a quality report to the Commission (Eurostat), for the first time by 31 December 2025, and every 5 years thereafter, for the data sets transmitted during the reporting period.
4. In applying the quality criteria laid down in Article 12(1) of Regulation (EC) No 223/2009 to the data to be transmitted in accordance with Article 3 of this Regulation, the Commission shall, by means of implementing acts, define the modalities, structure and assessment indicators for the quality reports referred to in paragraph 3 of this Article. Those implementing acts shall be adopted in accordance with the examination procedure referred to in Article 7(2) of this Regulation. They shall not impose a significant additional burden or cost on the Member States.
5. Member States shall provide the Commission (Eurostat) without delay with any relevant information or change with regard to the implementation of this Regulation that would, in any substantial way, influence the quality of the data transmitted.
6. Upon a duly justified request from the Commission (Eurostat), Member States shall, without delay, provide any additional clarification necessary to assess the quality of the statistical data.

↓ 1350/2013 Art. 1 and
Annex .2(c) (adapted)

Article 6

Exercise of the delegation

1. The power to adopt delegated acts is conferred on the Commission subject to the conditions laid down in this Article.
2. The power to adopt delegated acts referred to in Article 2(2) and Article 3(3) shall be conferred on the Commission for a period of five years from 10 January 2014. The Commission shall draw up a report in respect of the delegation of power not later than nine months before the end of the five-year period. The delegation of power shall be tacitly extended for periods of an identical duration, unless the European Parliament or the Council opposes such extension not later than three months before the end of each period.
3. The delegation of power referred to in Article 2(2) and Article 3(3) may be revoked at any time by the European Parliament or by the Council. A decision to revoke shall put an end to the delegation of the power specified in that decision. It shall take effect the day following the publication of the decision in the *Official Journal of the European Union* or at a later date specified therein. It shall not affect the validity of any delegated acts already in force.

☒ 4. Before adopting a delegated act, the Commission shall consult experts designated by each Member State in accordance with the principles laid down in the Interinstitutional Agreement of 13 April 2016 on Better Law-Making. ☒

5. As soon as it adopts a delegated act, the Commission shall notify it simultaneously to the European Parliament and to the Council.

6. A delegated act adopted pursuant to Article 2(2) or Article 3(3) shall enter into force only if no objection has been expressed either by the European Parliament or by the Council within a period of two months of notification of that act to the European Parliament and the Council or if, before the expiry of that period, the European Parliament and the Council have both informed the Commission that they will not object. That period shall be extended by two months at the initiative of the European Parliament or of the Council.

↓ 2022/590 Art. 1.3

Article 7

Committee procedure

1. The Commission shall be assisted by the European Statistical System Committee established by Regulation (EC) No 223/2009. That committee shall be a committee within the meaning of Regulation (EU) No 182/2011.

2. Where reference is made to this paragraph, Article 5 of Regulation (EU) No 182/2011 shall apply.

Article 8

Derogations

1. Where the application of this Regulation would necessitate major adaptations in a national statistical system of a Member State as regards the implementation of Chapter VII of Annex I, and of the transmission programme of data for REAA as referred to in Annex II, the Commission may adopt implementing acts granting derogations to that Member State for a maximum duration of 2 years. The first date for transmission of the data for REAA shall, however, not in any event be later than 30 September 2025. Those implementing acts shall be adopted in accordance with the examination procedure referred to in Article 7(2).

2. The Member State that decides to apply for a derogation referred to in paragraph 1 shall submit a duly reasoned request for such a derogation to the Commission by 21 August 2022.

3. The Union may provide financial contributions from the general budget of the Union to the national statistical institutes and other national authorities referred to in Article 5(2) of Regulation (EC) No 223/2009 in order to cover the implementation costs of this Regulation when the setting up of REAA necessitates major adaptations in the national statistical system of a Member State.

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Article 9

Repeal

Regulation (EC) No 138/2004 is repealed.

References to the repealed Regulation shall be construed as references to this Regulation and shall be read in accordance with the correlation table in Annex IV.

↓ 138/2004 (adapted)

Article 10

⊠ **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*.

↓ 2024/3102 Art. 2

It shall apply from 1 January 2028, as regards data transmissions to the Commission (Eurostat) relating to each reference period which starts on or after that date.

↓ 138/2004

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

Done at Brussels,

For the European Parliament
The President

For the Council
The President