



Brussels, 3.12.2018  
C(2018) 7910 final

**COMMISSION DELEGATED REGULATION (EU) .../...**

**of 3.12.2018**

**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 Union**

(Text with EEA relevance)

## **EXPLANATORY MEMORANDUM**

### **1. CONTEXT OF THE DELEGATED ACT**

To ensure that data for the economic accounts for agriculture (EAA) are all compiled in the same way and are internationally comparable, it is important to update Regulation (EC) No 138/2004 by means of this delegated Commission Regulation, to reflect changes in the European system of national and regional accounts (ESA) from ESA 95 to ESA 2010. The changes in the ESA reflect developments in the internationally agreed System of National Accounts (SNA), so EU data are comparable with the data compiled at international level.

ESA 2010 has replaced all other systems as a reference framework of common standards, definitions, classifications and accounting rules for drawing up Member States' accounts for EU purposes, to obtain comparable results between the Member States.

The economic accounts for agriculture are satellite accounts of national accounts and should therefore comply with the standards, definitions, classifications and accounting rules set out in ESA 2010.

The text of Annex I to Regulation (EC) No 138/2004 needs to be changed in some cases to reflect the wording of ESA 2010. The recording of the variables does not change, except where it differs under ESA 95 from ESA 2010, but this does not change the basic concepts (e.g. recording of major improvement of land and research and development).

Annex II to Regulation (EC) No 138/2004 has been amended to clarify the reporting of major improvement to land and of research and development as Gross Fixed Capital Formation, as stated in ESA 2010. Only two variables have been changed to reflect the changes introduced in Annex I.

The changes in Annex I and Annex II to Regulation (EC) No 138/2004 do not impose any additional burden on Member States and no additional resources will be required for the statistical authorities within the European Statistical System.

### **2. CONSULTATIONS PRIOR TO THE ADOPTION OF THE ACT**

The necessary changes in Annex I and Annex II to Regulation (EC) No 138/2004 were discussed with the Agricultural Accounts and Prices Expert Group on 27 and 28 February 2018.

Moreover, the Expert Group of Directors of Agricultural Statistics and the Expert group National Statistical Institutes of the European Statistical System were also consulted on 6 to 8 June 2018 and on 12 October 2018 respectively.

Both the European Parliament and the Council have been informed.

### **3. LEGAL ELEMENTS OF THE DELEGATED ACT**

The objective of this Delegated Regulation is to ensure international comparability of the economic accounts for agriculture, by maintaining consistency with the revised ESA.

This Delegated Regulation amends Annex I and Annex II to Regulation (EC) No 138/2004.

The Delegated Regulation has no implications for the EU budget.

The Delegated Regulation concerns a matter relating to the European Economic Area and its application should therefore be extended to the European Economic Area.

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THE EUROPEAN COMMISSION,

Having regard to the Treaty on the Functioning of the European Union,

Having regard to Regulation (EC) No 138/2004 of European Parliament and Council of 5 December 2003 on the economic accounts for agriculture in the Community<sup>1</sup>, and in particular Article 2(2) and Article 3(3) thereof,

Whereas:

- (1) Regulation (EU) No 549/2013 of the European Parliament and the Council<sup>2</sup> ('ESA 2010') contains the reference framework of common standards, definitions, classifications and accounting rules for drawing up the accounts of the Member States for the statistical requirements of the Union.
- (2) The economic accounts for agriculture are satellite accounts of national accounts, as defined by 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.
- (3) Since ESA 2010 is a revision of ESA 95, the introduction of new references in Annexes I and II to Regulation (EC) No 138/2004 is required.
- (4) Annexes I and II to Regulation (EC) No 138/2004 should therefore be amended accordingly,

HAS ADOPTED THIS REGULATION:

*Article 1*

Annex I to Regulation (EC) No 138/2004 is amended in accordance with Annex I to this Regulation.

Annex II to Regulation (EC) No 138/2004 is amended in accordance with Annex II to this Regulation.

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<sup>1</sup> OJ L 33, 5.2.2004, p. 1.

<sup>2</sup> Regulation (EU) No 549/2013 of the European Parliament and of the Council of 21 May 2013 on the European system of national and regional accounts in the European Union (OJ L 174, 26.6.2013, p. 1).

*Article 2*

This Regulation shall enter into force on the twentieth day following that of its publication in the *Official Journal of the European Union*.

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

Done at Brussels, 3.12.2018

*For the Commission*  
*The President*  
*Jean-Claude JUNCKER*