

Basic information	
2024/0144(COD) COD - Ordinary legislative procedure (ex-codecision procedure) Regulation	Awaiting committee decision
Economic accounts for agriculture in the Union (codification) Subject 3.10.30 Agricultural statistics	

Key players				
European Parliament	Committee responsible		Rapporteur	Appointed
	<div style="border: 1px solid red; display: inline-block; padding: 2px;">JURI</div> Legal Affairs			
	Former committee responsible		Former rapporteur	Appointed
	<div style="border: 1px solid red; display: inline-block; padding: 2px;">JURI</div> Legal Affairs			
Council of the European Union				
European Commission	Commission DG		Commissioner	
	Legal Service		VON DER LEYEN Ursula	

Key events			
Date	Event	Reference	Summary
20/06/2024	Legislative proposal published	COM(2024)0255 	Summary
16/09/2024	Committee referral announced in Parliament, 1st reading		

Technical information	
Procedure reference	2024/0144(COD)
Procedure type	COD - Ordinary legislative procedure (ex-codecision procedure)
Procedure subtype	Codification
Legislative instrument	Regulation
Legal basis	Treaty on the Functioning of the European Union TFEU 338-p1
Stage reached in procedure	Awaiting committee decision

Committee dossier	JURI/10/00422
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Documentation gateway			
European Commission			
Document type	Reference	Date	Summary
Legislative proposal	COM(2024)0255 	20/06/2024	Summary
Supplementary legislative basic document	COM(2026)0159 	16/04/2026	

Additional information		
Source	Document	Date
European Commission	EUR-Lex	

Economic accounts for agriculture in the Union (codification)

2024/0144(COD) - 20/06/2024 - Legislative proposal

PURPOSE: to establish rules for the economic accounts of agriculture (EAA) in the European Union (codification of Regulation (EC) No 138/2004 of the European Parliament and of the Council).

PROPOSED ACT: Regulation of the European Parliament and of the Council.

ROLE OF THE EUROPEAN PARLIAMENT: the European Parliament decides in accordance with the ordinary legislative procedure and on an equal footing with the Council.

BACKGROUND: Regulation (EC) No 138/2004 of the European Parliament and of the Council on the economic accounts for agriculture in the Community has been substantially amended several times. In the interests of clarity and rationality, that Regulation should be codified. The new Regulation will supersede the various acts incorporated in it; this proposal fully preserves the content of the acts being codified and hence does no more than bring them together with only such formal amendments as are required by the codification exercise itself.

CONTENT: 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.

The proposed Regulation lays down rules for the economic accounts for agriculture (EAA) in the Union, by providing for an EAA methodology and 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 2010 (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.

The Commission (Eurostat) shall disseminate the data transmitted to it online and free of charge in accordance with this Regulation.

Member States shall take the measures necessary to ensure the quality of the data and metadata transmitted. 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.

The main purpose of the EAA is to analyse the production process and primary income generated by it. The accounts are therefore based on the industry concept.

A distinction needs to be made between the income generated by agricultural production and the income of agricultural households, the latter including, apart from income from agricultural activity, income from other sources (from property, social transfers, etc.) that agricultural households may have.

These two types of income (income generated by agricultural production and the income of agricultural households) are measured for two distinct purposes, which require two distinct methods of breaking down the economy: the first, for the EAA, is based on production units, which are defined by reference to an economic activity; the second is based on households (that is to say, institutional units) whose main source of income is independent agricultural activity.