

Brussels, 5 March 2025
(OR. en)

6772/25

**Interinstitutional File:
2025/0050(NLE)**

**ECOFIN 238
UEM 79
FIN 264**

COVER NOTE

From:	Secretary-General of the European Commission, signed by Ms Martine DEPREZ, Director
To:	Ms Thérèse BLANCHET, Secretary-General of the Council of the European Union
No. Cion doc.:	COM(2025) 94 final
Subject:	Proposal for a COUNCIL IMPLEMENTING DECISION amending Implementing Decision (EU) (ST 10155/21 INIT; ST 10155/21 ADD 1) of 13 July 2021 on the approval of the assessment of the recovery and resilience plan for Luxembourg

Delegations will find attached document COM(2025) 94 final.

Encl.: COM(2025) 94 final



EUROPEAN
COMMISSION

Brussels, 4.3.2025
COM(2025) 94 final

2025/0050 (NLE)

Proposal for a

COUNCIL IMPLEMENTING DECISION

**amending Implementing Decision (EU) (ST 10155/21 INIT; ST 10155/21 ADD 1) of 13
July 2021 on the approval of the assessment of the recovery and resilience plan for
Luxembourg**

Proposal for a

COUNCIL IMPLEMENTING DECISION

amending Implementing Decision (EU) (ST 10155/21 INIT; ST 10155/21 ADD 1) of 13 July 2021 on the approval of the assessment of the recovery and resilience plan for Luxembourg

THE COUNCIL OF THE EUROPEAN UNION,

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

Having regard to Regulation (EU) 2021/241 of the European Parliament and of the Council of 12 February 2021 establishing the Recovery and Resilience Facility¹, and in particular Article 20(1) thereof,

Having regard to the proposal from the European Commission,

Whereas:

- (1) Following the submission of the national recovery and resilience plan ('RRP') by Luxembourg on 30 April 2021, the Commission has proposed its positive assessment to the Council. The Council approved the positive assessment by means of the Council Implementing Decision of 13 July 2021². That Council Implementing Decision was amended on 17 January 2023³ and 23 September 2024⁴.
- (2) On 10 February 2025, Luxembourg made a reasoned request to the Commission to make a proposal to amend the Council Implementing Decision of 13 July 2021 in accordance with Article 21(1) of Regulation (EU) 2021/241 on the grounds that the RRP is partially no longer achievable because of objective circumstances. On that basis, Luxembourg has submitted an amended RRP.

Amendments based on Article 21 of Regulation (EU) 2021/241

- (3) The amendments to the RRP submitted by Luxembourg because of objective circumstances concern one measure.
- (4) Luxembourg has explained that one measure has been amended to implement a better alternative allowing to reduce the administrative burden, whilst still reaching the objectives and maintaining the original ambition of the measure. This concerns milestone LU-C[1B]-R[R2]-M[1B.-.3] under measure LU-C[1B]-R[R2] under component LU-C[1B] and a part of the description of measure LU-C[1B]-R[R2] under

¹ OJ L 57, 18.2.2021, p. 17.

² ST 10155/21 INT; ST 10155/21 ADD 1.

³ ST 16022/22 INIT.

⁴ ST 12569/24 INIT; ST 12569/24 ADD 1.

component LU-C[1B]. On this basis, Luxembourg has requested to remove an intermediate procedural milestone i.e. the publication of a roadmap preceding the entry into force of two laws, which are the next milestones of this measure. The Council Implementing Decision of 13 July 2021 should be amended accordingly.

- (5) The Commission considers that the reasons put forward by Luxembourg justify the amendment(s) pursuant to Article 21(2) of Regulation (EU) 2021/241, and the Council Implementing Decision of 13 July 2021 should be amended accordingly.

Corrections of clerical errors

- (6) One clerical error has been identified in the text of the Council Implementing Decision, affecting one measure under one component. The Council Implementing Decision should be amended to correct that clerical error that does not reflect the content of the RRP submitted to the Commission on 30 April 2021, as agreed between the Commission and Luxembourg. Notably, the RRP erroneously refers to the category of ‘care assistants’ instead of ‘nursing assistants’. This clerical error relates to the description of measure LU-C[1B]-R[R2] under component LU-C[1B]. That correction does not affect the implementation of the measure concerned.

Commission’s assessment

- (7) The Commission has assessed the amended RRP against the assessment criteria laid down in Article 19(3) of Regulation (EU) 2021/241.
- (8) The Commission considers that the amendments put forward by Luxembourg do not affect the positive assessment of the RRP set out in the Council Implementing Decision ST 10155/21 of 13 July 2021 on the approval of the assessment of the RRP for Luxembourg regarding the relevance, effectiveness, efficiency and coherence of the RRP against the assessment criteria laid down in Article 19(3), points (a), (b), (c), (d),(da), (db), (e), (f), (g), (h), (i), (j) and (k).

Positive assessment

- (9) Following the positive assessment by the Commission of the amended RRP with the finding that the RRP satisfactorily complies with the criteria for assessment set out in Regulation (EU) 2021/241, in accordance with Article 20(2) of and Annex V to that Regulation, the reforms and investment projects necessary for the implementation of the amended RRP, the relevant milestones, targets and indicators, and the amount made available from the Union for the implementation of the amended RRP in the form of non-repayable financial support should be set out.

Financial contribution

- (10) The estimated total costs of Luxembourg’s amended RRP is EUR 241 100 776. As the amount of the estimated total costs of the amended RRP is equal to the updated maximum financial contribution available for Luxembourg, the financial contribution determined in accordance with Article 4a of Regulation (EU) 2021/1755 of the European Parliament and of the Council⁵, Article 20(4) and 21a(6) of Regulation (EU) 2021/241 allocated for Luxembourg amended RRP should be equal to EUR 241 100 776. Therefore, the financial contribution made available to Luxembourg remains unchanged.

⁵ Regulation (EU) 2021/1755 of the European Parliament and of the Council of 6 October 2021 establishing the Brexit Adjustment Reserve (OJ L 357, 8.10.2021, p. 1).

- (11) Council Implementing Decision ST 10155/21 of 13 July 2021 on the approval of the assessment of the RRP for Luxembourg should therefore be amended accordingly. For the sake of clarity, the Annex to that Council Implementing Decision should be replaced entirely,

HAS ADOPTED THIS DECISION:

Article 1

The Council Implementing Decision of 13 July 2021 on the approval of the assessment of the recovery and resilience plan for Luxembourg is amended as follows:

- (1) Article 1 is replaced by the following:

“Article 1

Approval of the assessment of the RRP

The assessment of the modified RRP of Luxembourg on the basis of the criteria provided for in Article 19(3) of Regulation (EU) 2021/241 is approved. The reforms and investment projects under the RRP, the arrangements and timetable for the monitoring and implementation of the RRP, including the relevant milestones and targets, the relevant indicators relating to the fulfilment of the envisaged milestones and targets, and the arrangements for providing full access by the Commission to the underlying relevant data are set out in the Annex to this Decision.”;

- (2) the Annex is replaced by the text in the Annex to this Decision:

Article 2

Addressee

This Decision is addressed to the Grand Duchy of Luxembourg.

Done at Brussels,

*For the Council
The President*