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Brussels, 14.10.2024
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ANNEX

**ANNEX**

***to the***

**Proposal for a COUNCIL IMPLEMENTING DECISION**

**amending Implementing Decision (EU) (ST 12275/22 INIT; ST 12275/22 INIT ADD 1) of 4 October 2022 on the approval of the assessment of the recovery and resilience plan for the Netherlands**

# ANNEX

## SECTION 1: REFORMS AND INVESTMENTS UNDER THE RECOVERY AND RESILIENCE PLAN

### 1. Description of reforms and investments

#### A. COMPONENT 1: PROMOTING THE GREEN TRANSITION

The objective of this component of the Dutch recovery and resilience plan is to promote and accelerate the green transition in the Netherlands and to address problems caused by excessive nitrogen deposition levels arising in and around the Dutch Natura 2000 areas. The component consists of five reforms and six investments dedicated to promoting the green transition, of which two investments address the nitrogen challenges.

The green transition objectives are supported by a package of fiscal greening reforms aiming to make sustainable energy sources financially more attractive vis-à-vis fossil fuels and incentivise citizens and businesses to limit their energy consumption. For example, the comprehensive Energy Law reform aims at updating, modernising and integrating the regulatory framework for gas and electricity energy systems with a view to supporting the transition of the electricity grid to the low carbon energy system. These reforms are complemented by investment programmes for the deployment of renewable energy sources (i.e. offshore wind energy) and carriers (i.e. green hydrogen) as well as investments in the development of sustainable mobility solutions, such as zero-emission inland navigation vessels and aircraft powered by hydrogen propulsion systems.

The nitrogen challenges are addressed by a comprehensive Nature Restoration scheme with a focus on the reduction of nitrogen deposition on sensitive habitats in Natura 2000 sites. The nitrogen challenges are further addressed by a subsidy scheme for the cessation of pig farms located near Natura 2000 sites.

The component contributes to the achievement of the Dutch energy and climate objectives, including the National Energy and Climate Plan (NECP). The component also supports addressing the Country-Specific Recommendations to focus investment-related economic policy on renewable energy, energy efficiency and greenhouse gas emissions reduction strategies (Country-Specific Recommendation 3 in 2019), to focus investment on the green and digital transition (Country-Specific Recommendation 3 in 2020) and to reduce overall reliance on fossil fuels by accelerating the deployment of renewables, in particular by boosting complementary investments in network infrastructure and further streamlining permitting procedures, improving energy efficiency, in particular in buildings, and accelerating investments in sustainable transport and sustainable agriculture (Country-Specific Recommendation 4 in 2022).

It is expected that no measure in this component does significant harm to environmental objectives within the meaning of Article 17 of Regulation (EU) 2020/852, taking into account the description of the measures and the mitigating steps set out in the recovery and resilience plan in accordance with the 'Do no significant harm' Technical Guidance (2021/C58/01).

## A.1. Description of Reforms and Investments for non-repayable financial support

Reform C1.1 R1: Energy taxation reform

The objective of this reform is to incentivise businesses and households to limit their energy consumption and switch to more climate-friendly sources of energy. The reform shall consist of a combination of tariff changes, which shall make the use of natural gas more expensive and the use of electricity less expensive, and structural adjustments to energy taxation, which aim to disincentivise energy consumption.

The reform with regard to tariff adjustments shall consist in the introduction of the following changes:

a) the first band tariff *("eerste schijf")* on the use of gas shall be increased and the first band tariff on the use of electricity shall be reduced;
b) the second and third band tariffs *("tweede en derde schijf")* on the use of electricity shall be decreased;
c) the energy tariff structure shall be made less degressive by increasing the rates in both the highest gas and electricity consumption bands; and
d) the annual lump sum amount of the energy tax reduction for consumers of electricity shall be set to at least EUR 493.27 per electricity connection.

The reform with regard to structural adjustments to energy taxation shall:

a) abolish the exemption and refund scheme (on natural gas and electricity) for metallurgical and mineralogical processes;
b) limit the exemption for the consumption of natural gas in electricity generation to the natural gas used for the production of electricity supplied to the grid; and
c) abolish the reduced rate for greenhouse horticulture.

The implementation of the reform shall be completed by 31 March 2025.

Reform C1.1 R2: Introduction and tightening of the CO2 levy for industry

The objective of this reform is to reduce CO2 emissions of industry through a CO2 levy for industry. This levy shall act as a price floor, setting a minimum price for a tonne of CO2 emitted: if the price in the European Union Emissions Trading System (ETS) drops below this minimum price, the difference between the ETS price and the price floor shall be levied as a tax.

The reform related to the CO2 levy for industry shall include the following elements:

a) introducing the CO2 levy for industry; and
b) tightening the levy with the objective to further reduce CO2 emissions by industry. The implementation of the reform shall be completed by 31 March 2023.

Reform C1.1 R3: Increase of the Air Travel Tax (ATT)

The objective of this reform is to better reflect the social costs of air passenger transport and discourage short distance flying. The reform shall increase the air travel tax resulting in an immediate price increase of air travel tickets for passengers departing from an airport located in the Netherlands.

The implementation of the reform shall be completed by 31 March 2023.

Reform C1.1 R4: Reform of car taxation

The objective of this reform is to reduce the amount of kilometres travelled by fossil-fuelled cars. The reform shall include the following elements:

a) the phasing out of the motor vehicle and motorcycle purchase tax (*"Belasting van Personenauto's en Motorrijwielen"*, BPM) exemption for fossil-fuelled vans of entrepreneurs as defined in article 7 of the VAT Act (Wet op de omzetbelasting 1968); and
b) the amendment of the basis of the existing ownership tax from the weight of the vehicle to the number of kilometres driven.

The reform shall be completed by 30 June 2026. Reform C1.1 R5: Energy Law

The objective of this reform is to update, modernise and integrate the regulatory framework for gas and electricity energy systems. In particular, the reform shall consist of the entry into force of the Energy Law, integrating the current Gas Law and the current Electricity Law into one single legal framework, and containing the following features:

a) improve the system of collection, storage and exchange of gas and electricity data;
b) revise the legal basis for provincial or central government intervention in energy infrastructure projects in order to optimise permit granting and the implementation of Projects of National Interest – *Energieprojecten van Nationale Belang* (via the National Coordination Scheme – *Rijkscoördinatieregeling, RCR).*
c) update the regulatory framework of Transmission System Operators and Distribution System Operators;
d) regulate the possibilities for electricity users to become active players on the energy market by allowing for (i) the contracting of multiple operators on one connection, (ii) the selling of self-generated electricity, whether or not through aggregation, and (iii) the monetising of end users' flexibility in actual demand through aggregation; and
e) improve the protection of final consumers.

The implementation of the reform shall be completed by 31 March 2025. Investment C1.1 I1: Offshore wind

This investment aims to increase the capacity of wind power generation in the North Sea. Rather than covering the construction costs of offshore wind farms themselves, the investment aims at lowering the negative externalities associated with the deployment of additional offshore wind power capacity.

The investment shall provide financial support for:

a) the improvement of shipping safety near offshore wind farms by means of (i) the procurement of five new electric recharging points at sea for electric vessels and five new recharging points in the quay for electric vessels (including hybrid vessels) and (ii) the procurement of three emergency response towing vessels;
b) the strengthening and protection of the North Sea Ecosystem, which is at risk of being negatively affected by the deployment of offshore wind farms, by means of (i) nature enhancement actions for bird and marine mammal species protection, (ii) pilot nature restoration actions inside and outside Natura 2000 sites, (iii) research projects on possible actions to strengthen the North Sea ecosystem and conservation of species, (iv) the Dutch

Governmental Offshore Wind Ecological Programme (WOZEP) and (v) the digitalisation of the North Sea Ecological Monitoring, including the installation of ecological sensors; and

c) the adequate integration of the offshore power connection into onshore landing sites, including (i) four area investment plans to limit the local negative impact of wind energy landing sites on the areas concerned and (ii) an ecological impulse package for the Wadden Sea area and compensation for the salinisation of agricultural land.

It is expected that this measure does not do significant harm to environmental objectives within the meaning of Article 17 of Regulation (EU) 2020/852, taking into account the description of the measure and the mitigating steps set out in the recovery and resilience plan in accordance with the DNSH Technical Guidance (2021/C58/01). In particular, the call(s) for tender and contract(s) signed for the three new emergency response towing vessels shall contain the following binding eligibility criteria that shall be verified by the implementing authority:

a) Assurance shall be provided that exclusively green methanol compliant with the Renewable Energy Directive (EU) 2018/2001 (RED II) and related implementing and delegated acts shall be used by the vessels supported under the RRF.
b) The green hydrogen used for the production of green methanol shall comply with life cycle greenhouse gas emissions savings requirement of 73.4% for hydrogen (resulting in 3t CO2eq/tH2).
c) The green methanol shall achieve at least 70% emissions savings in accordance with the Renewable Energy Directive (EU) 2018/2001 (RED II) and related implementing and delegated acts.
d) At least 90% of the energy consumption of the vessels over their lifetimes shall be electric, and the remaining energy consumption shall either (i) be from green methanol (compliant with the conditions for green methanol set out above under (c)) produced by using green hydrogen produced by electrolysis of water and renewable energy (compliant with the conditions for green hydrogen set out above under (b)) and CO2 from: 1) direct air capture, 2) residual CO2 of industrial activities, 3) non-recyclable waste (carbon-recycled), except from incineration processes, and/or 4) the fermentation of mowed grass (or other biodegradable waste, in case mowed grass is not sufficiently available; all types of "other biodegradable waste" used for the production of green methanol shall be compliant with and derived from the residues and/or waste from the feedstock categories that are included in RED II Annex IX part A); or (ii) be based on the best available technology in the sector. The choice between (i) and (ii) shall be dependent on achieving the lowest possible environmental impacts in the sector.

The implementation of the investment shall be completed by 30 June 2026.

Investment C1.1 I2: Green power of hydrogen

This investment aims to accelerate and scale up the development of a green hydrogen ecosystem in
the Netherlands.

The investment shall provide financial support for:

a) the construction of at least two demonstration facilities for innovative green hydrogen technologies to demonstrate the feasibility of large-scale electrolysis and green hydrogen deployment;
b) at least three research projects focusing on the production, storage, transport or use of green hydrogen; and
c) the development of a human capital agenda with actions to increase the supply of skills in green

hydrogen by establishing at least five regional learning communities, course materials and

events or centres to facilitate exchanges between businesses and education or research institutions.

It is expected that this measure does not do significant harm to environmental objectives within the meaning of Article 17 of Regulation (EU) 2020/852, taking into account the description of the measure and the mitigating steps set out in the recovery and resilience plan in accordance with the DNSH Technical Guidance (2021/C58/01). In particular, the actions under this investment shall only support hydrogen production, storage, transport and use, based on electrolysis using renewable energy sources in accordance with the Renewable Energy Directive (EU) 2018/2001 (RED II) or grid electricity (the latter requiring a justification how an increased renewables generation capacity at the national level shall be achieved), or hydrogen activities that comply with the life-cycle greenhouse gas emissions savings requirement of 73.4% for hydrogen (resulting in life-cycle greenhouse gas emissions lower than 3t CO2e/tH2) and 70% for hydrogen-based synthetic fuels relative to a fossil fuel comparator of 94g CO2e/MJ in analogy to the approach set out in Article 25(2) of and Annex V to Directive (EU) 2018/2001.

Activities and assets under the EU Emission Trading System (ETS) achieving projected greenhouse gas emissions that are not lower than the relevant benchmarks shall be excluded[1].

The implementation of the investment shall be completed by 30 June 2025.

Investment C1.1 I3: Inland waterway energy transition, project Zero Emission Services (ZES)

This investment aims at deploying fully electric, zero-emission inland waterway transport. The investment shall provide funds for the completion of Modular Energy Containers (MECs) with a total capacity of 150 kWh, 14 loading sites for vessels and fully electric inland waterway vessels with a total tonnage of 6161 TEU (twenty-foot equivalent units). The MECs are interchangeable energy containers to be charged with renewable electricity and suitable for installation in new and existing inland waterway vessels. Skippers shall be able to exchange the MECs at any of the 14 loading sites. These loading sites shall be equipped with an 'open access' network that can be used to stabilise the electricity grid or to provide local and temporary demand for electricity.

It is expected that this measure does not do significant harm to environmental objectives within the meaning of Article 17 of Regulation (EU) 2020/852, taking into account the description of the measure and the mitigating steps set out in the recovery and resilience plan in accordance with the DNSH Technical Guidance (2021/C58/01). In particular, the inland waterway vessels shall be zero-emission vessels, and the MECs shall be charged with renewable electricity in accordance with the Renewable Energy Directive (EU) 2018/2001 (RED II).

The implementation of the investment shall be completed by 31 December

2025. Investment C1.1 I4: Aviation in transition

This investment aims at making the Dutch aviation sector sustainable, with a view to achieving fully climate-neutral Dutch aviation by 2050, by removing bottlenecks related to the scale-up of technologies for the use of hydrogen as an energy carrier in aircrafts.

The investment shall provide financial support for:

[1] Where the activity supported achieves projected greenhouse gas emissions that are not significantly lower than the relevant benchmarks an explanation of the reasons why this is not possible shall be provided. Benchmarks established for free allocation for activities falling within the scope of the Emissions Trading System are set out in the Commission Implementing Regulation (EU) 2021/447.

a) the final detailed design for a hydrogen combustion turbofan “H2-turbofan Ombouw”, which shall be for one of the engines of a Fokker 100 with combustion chambers suitable for the use of liquid hydrogen;
b) the final detailed design of the fuel cell electric “Hydrogen Aircraft Powertrain and Storage System”, which shall provide a hydrogen fuel cell electric propulsion system for application on CS-23 certifiable aircraft; and
c) the establishment of a sustainable aviation think tank (“Flying Vision”) in which Dutch aviation research institutes, airlines and airports as well as international aircraft original equipment manufacturers shall be represented.

It is expected that this measure does not do significant harm to environmental objectives within the meaning of Article 17 of Regulation (EU) 2020/852, taking into account the description of the measure and the mitigating steps set out in the recovery and resilience plan in accordance with the DNSH Technical Guidance (2021/C58/01). In particular, actions under this investment shall be limited to the design phase and shall not support the actual testing and use of the hydrogen combustion turbofan “H2-turbofan Ombouw” and the fuel cell electric “Hydrogen Aircraft Powertrain and Storage System” in demonstrator aircrafts.

The implementation of the investment shall be completed by 31 December

2025. Investment C1.2 I1: Nature programme

This investment is part of the Netherlands’ structural approach to nitrogen and aims to reduce the negative effects of nitrogen emissions in the Netherlands, which have notably affected species and habitats, and restore vulnerable nature. The investment shall contribute to achieving favourable or improved conservation status conditions for species and habitats under Directive 2009/147 on the conservation of wild birds (Birds Directive) and Directive 92/43 on the conservation of natural habitats and wild fauna and flora (Habitats Directive) through the implementation of the following actions in or around Natura 2000 areas:

a) nature quality improvement;
b) hydrological actions;
c) conservation and optimisation of the layout of nature areas;
d) transitional zones, including connection between areas; and
e) other actions, such as recreational zoning or control of invasive species

In addition, provinces shall implement afforestation actions to compensate for forest loss in designated areas.

In the framework of the investment, implementation plans for each of the 12 provinces shall be developed. The administrations of the provinces shall receive the necessary financial resources to carry out the nature restoration actions. The investment shall contribute to realising conditions for a favourable or improved conservation status of species and habitats under the Birds Directive and the Habitats Directive. The 12 implementation plans shall be assessed and adopted by the Ministry of Agriculture, Nature and Food Quality. The quality of a total of 101 924 hectares of nature in and around Natura 2000 sites shall be improved by the actions.

Land management organisations shall implement actions improving the quality of nature in and around Natura 2000 areas. At least EUR 49 410 000 shall be committed by the Netherlands Enterprise Agency (Rijksdienst voor Ondernemend Nederland, RvO), on behalf of the Ministry of Agriculture, Nature and Food Quality, to land management organisations to implement these actions.

The Directorate-General for Public Works and Water Management (Rijkswaterstaat) shall implement three types of actions to improve river nature and roadside management:

a) making water management more sustainable;
b) taking hydrological and other planning actions; and
c) redesigning or quality improvement of infrastructure verges.

At least EUR 29 610 000 shall be committed by the Ministry of Agriculture, Nature and Food Quality to the Directorate-General for Public Works and Water Management (Rijkswaterstaat) to implement these actions.

At least EUR 18 800 000 shall be committed by the Ministry of Agriculture, Nature and Food Quality to support activities mainly concerning the development of knowledge about nature restoration (including the improvement of the Knowledge Network for Recovery and Management of Nature, OBN), communication and stakeholder management, and the adjustment of the existing nature monitoring with a view to enabling evaluations of the actions under this investment, resulting in the following:

a) the first improved version of the nature monitoring system shall be operational;
b) at least three reports on the improvement of nature quality in nitrogen sensitive habitats shall be published; and
c) a communication strategy shall be developed.

It is expected that this measure does not do significant harm to environmental objectives within the meaning of Article 17 of Regulation (EU) 2020/852, taking into account the description of the measure and the mitigating steps set out in the recovery and resilience plan in accordance with the DNSH Technical Guidance (2021/C58/01). In particular, an Environmental Impact Assessment (EIA) shall be completed in accordance with Directive 2011/92/EU (Environmental Impact Assessment Directive). Where an EIA has been carried out, the required mitigation actions for protecting the environment shall be implemented. For sites/operations located in or near biodiversity-sensitive areas (including the Natura 2000 network of protected areas, UNESCO World Heritage sites and Key Biodiversity Areas, as well as other protected areas), an appropriate assessment in accordance with Directives 2009/147/EC and 92/43/EEC, where applicable, shall be conducted and, based on its conclusions, the necessary mitigation actions shall be implemented.

The implementation of the investment shall be completed by 30 June

2026. Investment C1.2 I2: Aid scheme for the rehabilitation of pig farms

The objective of this investment is to reduce in the short term the amount of ammonia emissions and odour nuisance in areas where the concentration of pig farms is high as well as the nitrogen deposition on Natura 2000 sites. Grants shall be awarded to support pig farmers to permanently and irrevocably put an end to their pig farms on a voluntary basis via:

a) the permanent surrender of their rights to breed pigs; and
b) the obligation of recipients of the grants to demolish their production capacity, including stables, manure cellars, manure silos and feed silos.

Pig farmers shall receive compensation for surrendering their rights to breed pigs as well as for the loss of value of productive assets. By reducing the pig population in the Netherlands by at least 6% at national level compared to 2019, the investment shall lower the odour nuisance attributable to livestock manure and reduce nitrogen emissions in Natura 2000 sites. Compensation shall be granted for the termination of 275 pig farms, which is estimated to reduce ammonia emissions by

about 900 000 kg compared to 2019.

The implementation of the investment shall be completed by 30 June 2023.

## A.2. Milestones, targets, indicators, and timetable for monitoring and implementation for non-repayable financial support

| Number | Related Measure (Reform or Investment) | Milestone/ Target | Name | Qualitative indicators (for milestones) | Quantitative indicators (for targets) | | | Indicative timeline for completion | | Description of each milestone and target |
|---|---|---|---|---|---|---|---|---|---|---|
| | | | | | Unit | Baseline | Goal | Quarter | Year | |
| 1 | C1.1 R1-1<br><br>Energy taxation reform | Milestone | Entry into force of a law adjusting energy tax tariffs | Provision in the law providing for its entry into force | | | | Q1 | 2024 | Entry into force of legislation which shall amend the energy tax tariffs as follows:<br><br>a) The first band tariff on the use of gas shall be increased and the first band tariff on the use of electricity shall be reduced. The rate of the first band tariff on gas shall be increased by at least 2.5 cents/m³ in real terms in 2024 compared to 2023 and this rate increase shall rise to at least 3.5 cents/m³ in real terms in 2026. The first band tariff on electricity shall be decreased by at least 2.5 cents/kWh in real terms in 2024 compared to 2023 and this rate decrease shall rise to at least 3.5 cents/kWh in real terms in 2026.<br>b) The tariffs on the use of electricity in the second and third bands shall be reduced in 2024 compared to 2023 in real terms.<br>c) The energy tariff structure shall be made less degressive by increasing |

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| | | | | | | | | | | the rates in both the highest gas and electricity consumption bands.<br>d) The annual lump sum amount of the energy tax reduction for consumers of electricity shall be set to at least EUR 493 27 per electricity connection in 2023. |
| 2 | C1.1 R1-2<br>Energy taxation reform | Milestone | Entry into force of a law adjusting the structural elements of | Provision in the law providing for its entry into force | | | | Q1 | 2025 | Entry into force of a law containing the following amendments:<br>a) The exemption and refund scheme in the energy tax (on natural gas and electricity) for |

| Number | Related Measure (Reform or Investment) | Milestone/ Target | Name | Qualitative indicators (for milestones) | Quantitative indicators (for targets) | | | Indicative timeline for completion | | Description of each milestone and target |
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| | | | | | Unit | Baseline | Goal | Quarter | Year | |
| | | | energy taxes | | | | | | | metallurgical and mineral processes shall be abolished.<br>b) The exemption from the energy tax for the consumption of natural gas in electricity generation shall be limited to natural gas used for the production of electricity supplied to the grid.<br>c) The reduced rate in the energy tax for greenhouse horticulture shall be abolished. |
| 3 | C1.1 R2-1<br>Introduction and tightening of the CO2 levy for industry | Milestone | Entry into force of a law introducing the industrial CO2 levy | Provision in the law providing for its entry into force | | | | Q1 | 2021 | Entry into force of a law establishing a national CO2 levy for industry. The levy shall act as a price floor, setting a minimum price for a tonne of CO2 emitted: if the European Union Emission Trading System (ETS) price drops below this minimum price, the difference between the ETS price and the price floor shall be levied as a tax. |
| 4 | C1.1 R2-2<br>Introduction and tightening of the CO2 levy for industry | Milestone | Entry into force of a law tightening the industrial CO2 levy | Provision in the law providing for its entry into force | | | | Q1 | 2023 | Entry into force of legislation increasing the CO2 industrial levy from EUR 30 per ton in 2021 to EUR 50.10 per ton in 2023 and then gradually to EUR 82.80 per ton in 2026 as well as entry into force of legislation gradually reducing the amount of CO2 emissions exempted from the CO2 industrial levy, resulting in an expected 2.4 Mton less exempted CO2 emissions in 2026. |

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| 5 | C1.1 R3-1<br><br>Increase of the Air Travel Tax (ATT) | Milestone | Entry into force of a law increasing the air travel tax for air passengers departing from an airport in the Netherlands | Provision in the law providing for its entry into force | | | | Q1 | 2023 | Entry into force of a law increasing the tax on air travel for passengers departing from an airport in the Netherlands. The tax shall be at least three times as high as the tax in 2022 (EUR 7.94 per departure per passenger in 2022). |

| Number | Related Measure (Reform or Investment) | Milestone/ Target | Name | Qualitative indicators (for milestones) | Quantitative indicators (for targets) | | | Indicative timeline for completion | | Description of each milestone and target |
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| | | | | | Unit | Baseline | Goal | Quarter | Year | |
| 6 | C1.1 R4-1<br><br>Reform of car taxation | Milestone | Entry into force of a law phasing out the motor vehicle and motorcycle purchase tax (BPM) exemption for commercial vans | Provision in the law providing for its entry into force | | | | Q1 | 2025 | Entry into force of the law phasing out the motor vehicle and motorcycle purchase tax (*"Belasting van Personenauto's en Motorrijwielen"*, BPM) exemption for fossil-fuelled vans of entrepreneurs as defined in article 7 of the VAT Act (Wet op de omzetbelasting 1968). |
| 7 | C1.1 R4-2<br><br>Reform of car taxation | Milestone | Publication of a law in the Official Journal amending the existing car tax on cars and vans | Publication in the Official Journal | | | | Q2 | 2025 | Publication in the Official Journal of the law amending the tax base for cars and vans from the weight of the car or van to the number of kilometres driven. The law may include provisions that enter into effect in 2030 at the latest. The law shall include provisions attributing responsibilities and competences to the relevant implementing bodies, which shall enter into force and apply upon publication. The law shall establish the specifications of the type of charging system and define how the tariff shall be structured and how the registration of the number of kilometres driven shall be determined. |

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| 8 | C1.1 R4-3<br><br>Reform of car taxation | Milestone | Letter to Parliament on the status of implementation of the law amending the tax base for cars and vans | Letter to Parliament issued | | | | Q2 | 2026 | A letter from the government to Parliament shall detail the actions taken by the mandated executive agencies for the implementation of the law amending the tax base for cars and vans from the weight of the car or van to the number of kilometres driven. The letter shall describe the next steps of implementation with respect to (a) the charging system, (b) the tariff structure and (c) the registration of the number of kilometres driven to ensure operationalisation in line with the law amending the existing tax on cars and vans. |
| 9 | C1.1 R5-1 | Milestone | Entry into force of the Energy | Provision in the law providing for its entry | | | | Q1 | 2025 | Entry into force of the Energy Law integrating the<br>current Gas Law and the current Electricity Law |

| Number | Related Measure (Reform or Investment) | Milestone/ Target | Name | Qualitative indicators (for milestones) | Quantitative indicators (for targets) | | | Indicative timeline for completion | | Description of each milestone and target |
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| | | | | | Unit | Baseline | Goal | Quarter | Year | |
| | Energy Law | | Law | into force | | | | | | into one single legal framework and having the following features:<br>a) improve the system of collection, storage and exchange of gas and electricity data;<br>b) revise the legal basis for provincial or central government intervention in energy infrastructure projects in order to optimise permit granting and implementation of Projects of National Interest – *Energieprojecten van Nationale Belang* (via the National Coordination Scheme – *Rijkscoördinatieregeling, RCR*)<br>c) update the regulatory framework of Transmission System Operators and Distribution System Operators;<br>d) regulate the possibilities for electricity users to become active players on the energy market by allowing for (a) the contracting of multiple operators on one connection, (b) the selling of self-generated electricity, whether or not through aggregation, and (c) the monetising of end users' flexibility in actual demand through aggregation; and<br>e) improve the protection of final consumers. |

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| 10 | C1.1 I1-1<br><br>Offshore wind | Milestone | Ensuring shipping safety – Signed contract(s) for the purchase of new charging points at sea and in the quay | Signed contract(s) for the purchase of five new charging points at sea, and for the purchase of five new charging points in the quay. | | | | Q2 | 2026 | Signature of the contract(s) for the purchase of five new electric recharging points for electric vessels (including hybrid vessels) at sea; and signature of the contract(s) for the purchase of five new electric recharging points for electric vessels (including hybrid vessels) in the quay. |
| 11 | C1.1 I1-2 | Milestone | Ensuring shipping safety – Publication of | Published tender(s) for the purchase of three emergency | | | | Q4 | 2025 | Publication of tender(s) for the purchase of three new emergency response towing vessels to be used to ensure shipping safety in and around offshore wind |

| Number | Related Measure (Reform or Investment) | Milestone/ Target | Name | Qualitative indicators (for milestones) | Quantitative indicators (for targets) | | | Indicative timeline for completion | | Description of each milestone and target |
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| | | | | | Unit | Baseline | Goal | Quarter | Year | |
| | Offshore wind | | tender(s) for the purchase of emergency response towing vessels | response towing vessels | | | | | | farms. The tender specifications shall contain binding eligibility criteria that shall be verified by the implementing authority to ensure DNSH compliance, as set out in the description of the investment. |
| 12 | C1.1 I1-3<br>Offshore wind | Milestone | Ensuring shipping safety – Signed contract(s) for the purchase of emergency response towing vessels | Signed contract(s) for the purchase of three emergency response towing vessels | | | | Q2 | 2026 | Signature of contract(s) for the purchase of three new emergency response towing vessels to be used to ensure shipping safety in and around offshore wind farms. To ensure DNSH compliance, the contract(s) shall contain the specifications as set out in the description of the investment. |

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| 13 | C1.1 I1-4<br><br>Offshore wind | Milestone | Development and implementation of nature enhancement and species protection | Signed contracts or grant agreements for developing and implementing nature enhancement and species protection | | | | Q4 | 2025 | Contracts and/or grant agreements signed for the development of nature enhancement and species protection actions:<br><br>a) at least six species protection plans or nature enhancement plans;<br>b) at least four follow-up research studies for further improvement of the species protection plans, and/or nature enhancement plans, and for establishing a baseline mapping;<br>c) at least three (pilot) projects for testing actions identified in the species protection plans, and/or the nature enhancement plans, and/or the follow- up research studies.<br><br>Contracts and/or grant agreements signed for the implementation of the following nature enhancement and species protection actions:<br><br>a) at least two bird sanctuaries;<br>b) at least five small-scale species protection actions;<br>c) nature restoration or nature enhancement actions |

| Number | Related Measure (Reform or Investment) | Milestone/ Target | Name | Qualitative indicators (for milestones) | Quantitative indicators (for targets) | | | Indicative timeline for completion | | Description of each milestone and target |
|---|---|---|---|---|---|---|---|---|---|---|
| | | | | | Unit | Baseline | Goal | Quarter | Year | |
| | | | | | | | | | | in at least three offshore wind parks. |
| 14 | C1.1 I1-5<br>Offshore wind | Target | Strengthening and protection of the North Sea Ecosystem – Projects that contribute to the enhancement and/or restoration of nature in and surrounding Natura 2000 areas and protected areas under the Marine Strategy Framework Directive (MSFD) | | Number of projects for which contracts have been signed | 0 | 4 | Q4 | 2025 | Contracts signed for at least four projects that contribute to the enhancement and/or restoration of nature in Natura 2000 areas, areas surrounding Natura 2000 areas and areas protected under Directive 2008/56/EC establishing a framework for community action in the field of Marine Environmental Policy (Marine Strategy Framework Directive - MSFD). These four projects shall take actions addressing one or several of the conservation goals as reported in the management plans of these protected areas. |

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| 15 | C1.1 I1-6<br><br>Offshore wind | Milestone | Strengthening and protection of the North Sea Ecosystem – Offshore Wind Ecological Programme (WOZEP) | Offshore Wind Ecological Programme research: summary report published | | | | Q1 | 2026 | Research projects shall be substantially advanced in the following research areas:<br><br>a) data collection and modelling on the effects of offshore wind development and wind turbines on birds and bats;<br>b) the effects of offshore wind development (construction phase and operational phase) on sea mammals;<br>c) the effects of offshore wind development on the North Sea ecosystem, includingfood availability and habitat suitability for protected bird, bat and marine mammal species; and<br>d) cumulative impact assessments to calculate the effects of planned and existing wind parks on |

| Number | Related Measure (Reform or Investment) | Milestone/ Target | Name | Qualitative indicators (for milestones) | Quantitative indicators (for targets) | | | Indicative timeline for completion | | Description of each milestone and target |
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| | | | | | | | | | | protected species.<br><br>A summary of the research projects in the form of a report shall be delivered; it shall be based on the available results of the projects listed above. |
| 16 | C1.1 I1-7<br><br>Offshore wind | Target | Strengthening and protection of the North Sea Ecosystem – Digitalisation of the North Sea Monitoring Stations | | Number of monitoring stations installed and operational | 0 | 12 | Q1 | 2026 | At least two static monitoring stations and at least 10 mobile monitoring stations shall be installed and operational. |

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| 17 | C1.1 I1-8<br><br>Offshore wind | Milestone | Offshore power connection to onshore landing sites – Governance agreements for area investment plans | Signed governance agreements | | | | Q2 | 2024 | A governance agreement shall be signed between the Ministry of Economic Affairs and Climate Policy and each of the regions with offshore wind energy landing sites (Borssele, Maasvlakte, Noordzeekanaalgebied and Eemshaven). These agreements shall contain at least:<br><br>a) The rights and responsibilities of the parties and stakeholders involved in the governance system for the management of investments in regions with offshore wind energy landing sites;<br>b) The specification of what infrastructure is necessary for green energy and its consequences for each region;<br>c) The amount allocated to the region for actions to mitigate adverse impacts from offshore wind landings on the quality of the living environment in the region;<br>d) The type of mitigating actions envisaged; and<br>e) A specification that an Environmental Impact Assessment (EIA) shall be completed in accordance with Directive 2011/92/EU |

| Number | Related Measure (Reform or Investment) | Milestone/ Target | Name | Qualitative indicators (for milestones) | Quantitative indicators (for targets) | | | Indicative timeline for completion | | Description of each milestone and target |
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| | | | | | | | | | | (Environmental Impact Assessment Directive). Where an EIA has been carried out, the required mitigation actions for protecting the environment shall be implemented. For sites/operations located in or near biodiversity- sensitive areas (including the Natura 2000 network of protected areas, UNESCO World Heritage sites and Key Biodiversity Areas, as well as other protected areas), an appropriate assessment in accordance with Directives 2009/147/EC and 92/43/EEC, where applicable, shall be conducted and, based on its conclusions, the necessary mitigation actions shall be implemented. |

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| 18 | C1.1 I1-9<br><br>Offshore wind | Milestone | Offshore power connection to onshore landing sites – Administrative agreements for area investment plans | Signed administrative agreements | | | | Q1 | 2026 | Administrative agreements shall be signed between the Ministry of Economic Affairs and Climate Policy and each of the regions with offshore wind energy landing sites (Borssele, Maasvlakte, Noordzeekanaalgebied and Eemshaven). These agreements shall contain packages of actions to be implemented in the regions to mitigate adverse impacts from offshore wind landings on the quality of the physical living environment and the corresponding funding commitment. All administrative agreements taken together shall include at least the following actions:<br><br>a) Sound protection for high-voltage stations<br>b) Green and/or recreational spaces such as forests or parks<br>c) Improvement of local mobility infrastructure such as cycling or walking paths<br>d) Public information centers for the energy transition.<br><br>At least EUR 200 000 000 shall be committed by the |

| Number | Related Measure (Reform or Investment) | Milestone/ Target | Name | Qualitative indicators (for milestones) | Quantitative indicators (for targets) | | | Indicative timeline for completion | | Description of each milestone and target |
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| | | | | | | | | | | Ministry of Economic Affairs and Climate Policy for all actions taken together. |
| 19 | C1.1 I1-10<br><br>Offshore wind | Milestone | Offshore power connection to onshore landing sites – Ecological Impulse Package Wadden Sea | Decision(s) on the Ecological Impulse Package Wadden Sea adopted | | | | Q3 | 2025 | The decision(s) on the Ecological Impulse Package Wadden Sea shall be adopted by the Policy Board Wadden Sea Region, consisting of representatives from national and regional governments. The Ecological Impulse Package Wadden Sea shall cover actions supporting:<br><br>a) Implementation of Phase II of the Breeding Birds Action Plan[2];<br><br>b) Implementation of the Integral Management Plan of the Wadden Sea Management Authority[3], supporting underwater biodiversity such as the recovery of seaweed around man- made hard structures under water and mussel banks, monitoring, strengthening salt marshes and surveillance and enforcement;<br><br>c) The recovery of nature in areas of confluence of sea water with fresh water; and<br><br>d) Research on the cumulative effects of human pressures in the Wadden Sea and ecological effects of climate change. |

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| | | | | | | | | | | The decision(s) shall also include the funding commitment corresponding to these actions.<br><br>At least EUR 17 000 000 shall be committed by the Ministry of Economic Affairs and Climate Policy for |

[2] https://rijkewaddenzee.nl/wp-content/uploads/2018/05/Actieplan-Broedvogels-Waddenzee-2018_DEF_MET_voorwoord.pdf
[3] https://www.beheerautoriteitwaddenzee.nl/integraal-beheerplan/wat-is-het-integraal-beheerplan

| Number | Related Measure (Reform or Investment) | Milestone/ Target | Name | Qualitative indicators (for milestones) | Quantitative indicators (for targets) | | | Indicative timeline for completion | | Description of each milestone and target |
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| | | | | | | | | | | all actions. |
| 20 | C1.1 I1-11<br>Offshore wind | Milestone | Offshore power connection to onshore landing sites – Compensation for and mitigation of the salinisation of agricultural land | Decision(s) of the on the Policy Board Wadden Sea Region adopted | | | | Q3 | 2025 | The Policy Board Wadden Sea Region shall decide on actions for compensation for and mitigation of the salinisation of agricultural land. At least EUR 4 875 000 shall be committed by the Ministry of Economic Affairs and Climate Policy for all actions. |
| 21 | C1.1 I2-1<br>Green power of hydrogen | Milestone | Publication of the human capital agenda to increase the supply of skills in green hydrogen | Adoption and publication of the Human Capital Agenda to increase the supply of skills in green hydrogen | | | | Q3 | 2023 | Adoption by the government and publication of the human capital agenda to increase the supply of skills in green hydrogen. This agenda shall set out an action plan to establish at least 5 regional learning communities, course materials and events or centres to facilitate exchanges between businesses and education or research institutions. |
| 22 | C1.1 I2-2<br>Green power of hydrogen | Target | Grant agreements signed for demonstration facilities for innovative green hydrogen technology | | Number of grant agreements signed | 0 | 2 | Q2 | 2025 | Signature of grant agreements for the construction of at least two demonstration facilities for innovative green hydrogen technologies to demonstrate the feasibility of large-scale electrolysis and hydrogen deployment. To ensure DNSH compliance, the grant agreements shall contain the specifications as set out in the description of the investment. |

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| 23 | C1.1 I2-3<br>Green power of hydrogen | Target | Signed grant agreements for research projects for green hydrogen | | Number of grant agreements signed | 0 | 3 | Q2 | 2025 | Signature of grant agreements for at least three research projects focusing on production, storage, transport or use of green hydrogen. To ensure DNSH compliance, the grant agreements shall contain the specifications as set out in the description of the investment. |
| 24 | C1.1 I3-1<br>Inland | Target | Kilowatt hours (kWh) of electricity | | kWh | 0 | 150 | Q4 | 2025 | Modular energy containers (MECs) with a total<br>capacity of at least 150 kWh shall be operational with the docking stations. The MECs shall be |

| Number | Related Measure (Reform or Investment) | Milestone/ Target | Name | Qualitative indicators (for milestones) | Quantitative indicators (for targets) | | | Indicative timeline for completion | | Description of each milestone and target |
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| | waterway energy transition, project ZES | | provided by operational modular energy containers | | | | | | | interchangeable energy containers to be charged with renewable electricity compatible with the Renewable Energy Directive (EU) 2018/2001 (RED II) and suitable for installation in new and existing inland waterway vessels. |
| 25 | C1.1 I3-2<br><br>Inland waterway energy transition, project ZES | Target | Number of operational loading sites | | Number of operational loading sites | 0 | 14 | Q4 | 2025 | 14 loading sites for vessels shall be operational. The loading sites shall be used to charge the modular energy containers. Skippers shall be able to exchange the MECs at any of the 14 loading sites. These loading sites shall be equipped with an 'open access' network that can be used to stabilise the electricity grid or to provide local and temporary demand for electricity. |
| 26 | C1.1 I3-3<br><br>Inland waterway energy transition, project ZES | Target | Total tonnage of ships converted to zero emission | | Total tonnage measured in twenty-foot equivalent units (TEU) | 0 | 6161 | Q4 | 2025 | Ships with a tonnage summing up to at least 6161 TEU shall be converted into zero emission, fully electric inland waterway vessels, using electric propulsion. |

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| 27 | C1.1 I4-1<br><br>Aviation in transition | Milestone | Detailed design of hydrogen combustion turbofan | Final detailed design of a hydrogen combustion turbofan completed | | | | Q4 | 2025 | The final detailed design of a hydrogen combustion turbofan "H2-turbofan Ombouw" shall be completed. The final detailed design shall be for one of the engines of a Fokker 100 with combustion chambers suitable for the use of liquid hydrogen.<br><br>The final detailed design shall provide detailed understanding of:<br><br>a) the envisaged aircraft system architecture;<br>b) the characteristics of the modification of the turbofan engine;<br>c) the characteristics of the hydrogen storage and distribution subsystems; and<br>d) the characteristics of the associated control |

| Number | Related Measure (Reform or Investment) | Milestone/ Target | Name | Qualitative indicators (for milestones) | Quantitative indicators (for targets) | | | Indicative timeline for completion | | Description of each milestone and target |
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| | | | | | | | | | | systems |
| 28 | C1.1 I4-2<br><br>Aviation in transition | Milestone | Detailed design of hydrogen fuel cell electric propulsion | Final detailed design of hydrogen fuel cell electric propulsion system completed | | | | Q4 | 2025 | The final detailed design of the fuel cell electric propulsion system "Hydrogen Aircraft Powertrain and Storage System" shall be completed. The final detailed design shall provide a hydrogen fuel cell electric propulsion system for application on CS-23 certifiable aircraft.<br><br>The final detailed design shall provide detailed understanding of:<br><br>a) the envisaged aircraft system architecture;<br>b) the characteristics of the hydrogen-to-electric drive train, including critical components such as the fuel cell and the electric motor;<br>c) the characteristics of the hydrogen storage and distribution subsystems; and<br>d) the characteristics of the associated control systems. |

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| 29 | C1.1 I4-3<br>Aviation in transition | Milestone | "Flying Vision" think tank operational | "Flying Vision" think tank operational and first roadmap published | | | | Q4 | 2025 | The aviation think thank "Flying Vision" shall be operational, as demonstrated by the publication of its first technology roadmap towards climate-neutral aviation. This roadmap shall define:<br>a) potential long-term solutions to challenges in relation to climate-neutral flying; and<br>b) industry-wide research and technology development needs. |
| 30 | C1.2 I1-1 | Target | Quality improvement | | Number of hectares | 0 | 101 924 | Q2 | 2026 | Provinces shall implement five types of quality improvement actions in and around Natura 2000 |

| Number | Related Measure (Reform or Investment) | Milestone/ Target | Name | Qualitative indicators (for milestones) | Quantitative indicators (for targets) | | | Indicative timeline for completion | | Description of each milestone and target |
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| | Nature programme | | actions in and around Natura 2000 areas implemented | | improved | | | | | areas:<br><br>a) nature quality improvement;<br>b) hydrological actions;<br>c) conservation and optimisation of the layout of nature areas;<br>d) transitional zones, including connection between areas;<br>e) other actions, such as recreational zoning or control of invasive species.<br><br>In addition, provinces shall implement afforestation actions to compensate for forest loss in designated areas.<br><br>The quality of a total of at least 101 924 hectares of nature shall be improved by the actions. Different actions implemented in the same area may contribute cumulatively to the goal of at least 101 924 hectares improved. |
| 31 | C1.2 I1-2<br><br>Nature programme | Target | Accelerated nature restoration by land management organisations | | Amount (EUR) | 0 | 49 410 000 | Q2 | 2026 | Land management organisations shall implement actions improving the quality of nature in and around Natura 2000 areas. At least EUR 49 410 000 shall be committed by the Netherlands Enterprise Agency (Rijksdienst voor Ondernemend Nederland), on behalf of the Ministry of Agriculture, Nature and Food Quality, to land management organisations to implement these actions. |

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| 32 | C1.2 I1-3<br><br>Nature programme | Target | Quality improvement river nature and roadside management | | Amount (EUR) | 0 | 29 610 000 | Q2 | 2026 | The Directorate-General for Public Works and Water Management (Rijkswaterstaat) shall implement three types of actions to improve river nature and roadside management:<br><br>a) Making water management more sustainable;<br>b) Taking hydrological and other planning actions; |

| Number | Related Measure (Reform or Investment) | Milestone/ Target | Name | Qualitative indicators (for milestones) | Quantitative indicators (for targets) | | | Indicative timeline for completion | | Description of each milestone and target |
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| | | | | | | | | | | c) Redesigning or quality improvement of infrastructure verges.<br><br>At least EUR 29 610 000 shall be committed by the Ministry of Agriculture, Nature and Food Quality to the Directorate-General for Public Works and Water Management (Rijkswaterstaat) to implement these actions. |
| 33 | C1.2 I1-4<br><br>Nature programme | Target | Actions that contribute to monitoring and the development of a knowledge base for the Nature Programme | | Amount (EUR) | 0 | 18 800 000 | Q2 | 2026 | At least EUR 18 800 000 shall be committed by the Ministry of Agriculture, Nature and Food Quality to support activities mainly concerning the development of knowledge about nature restoration (including the improvement of the Knowledge Network for Recovery and Management of Nature, OBN), communication and stakeholder management, and the adjustment of existing nature monitoring with a view to enabling evaluations of the actions under this investment, resulting in:<br><br>a) The first improved version of the nature monitoring system shall be operational;<br>b) At least three reports for improvement of nature quality in nitrogen sensitive habitats shall be published; and<br>c) A communication strategy shall be |

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| | | | | | | | | | | developed. |
| 34 | C1.2 I2-1<br><br>Aid scheme for the rehabilitation of pig farms | Target | Number of terminated pig farming sites | | Number of terminated pig farming sites | 0 | 275 | Q2 | 2023 | Compensation shall be granted for the termination of 275 pig farms, which shall reduce the pig population by at least 6% at national level compared to 2019. As a result of the closure of the 275 pig breeding sites, ammonia emissions are estimated to be reduced by about 900 000 kg compared to 2019. |

## B. COMPONENT 2: ACCELERATING THE DIGITAL TRANSFORMATION

This component of the Dutch recovery and resilience plan aims to accelerate the digital transition of the Dutch economy. The component includes a package of nine investments and one reform with the objectives to (i) promote the development of innovative technologies and digital skills, (ii) make mobility future-proof and (iii) accelerate the digitalisation of the Dutch central government.

The component aims to contribute to addressing the Country-Specific Recommendations addressed to the Netherlands, in particular to focus investments on the digital transitions (Country-Specific Recommendation 3 in 2020) and to reduce transport bottlenecks (Country-Specific Recommendation 3 in 2019).

It is expected that no measure in this component does significant harm to environmental objectives within the meaning of Article 17 of Regulation (EU) 2020/852, taking into account the description of the measures and the mitigating steps set out in the recovery and resilience plan in accordance with the 'Do no significant harm' Technical Guidance (2021/C58/01).

### B.1. Description of the reforms and investments for non-repayable financial support

Investment C2.1 I1: Quantum Delta NL

This investment programme aims to (i) accelerate the development of applications of quantum technology, (ii) develop, attract and retain talent and (iii) stimulate the development and establishment of new companies in the field of quantum technology in the Netherlands.

The investment aims at investing in the research and development of quantum computers, quantum networks and quantum sensors and shall provide financial support for phases one and two of the action plan published by Quantum Delta NL. Completion of these two phases shall entail at least:

a) the development of a pre-seed facility for start-ups;
b) the development of a research and development (R&D) communication network in the field of quantum technology ("Quantum NL R&D network");
c) investments in a Nanolab Cleanroom; and
d) the granting of PhD scholarships in the field of quantum technology.

In order to ensure that the measure complies with the 'Do no significant harm' Technical Guidance (2021/C58/01), the eligibility criteria contained in terms of reference for upcoming calls shall exclude the development of solutions, processes, technologies and facilities linked to the following list of activities and assets from eligibility: (i) activities and assets related to fossil fuels, including downstream use[4]; (ii) activities and assets under the EU Emission Trading System (ETS) achieving projected greenhouse gas emissions that are not lower than the relevant benchmarks[5]; (iii) activities and assets related to waste landfills, incinerators[6] and mechanical biological treatment plants[7]; and

[4] Except projects under this measure in power and/or heat generation, as well as related transmission and distribution infrastructure, using natural gas, that are compliant with the conditions set out in Annex III of the 'Do no significant harm' Technical Guidance (2021/C58/01).

[5] Where the activity supported achieves projected greenhouse gas emissions that are not significantly lower than the relevant benchmarks an explanation of the reasons why this is not possible shall be provided. Benchmarks established for free allocation for activities falling within the scope of the Emissions Trading System, as set out in the Commission Implementing Regulation (EU) 2021/447.

[6] This exclusion does not apply to actions under this measure in plants exclusively dedicated to treating non-recyclable hazardous waste, and to existing plants, where the actions under this measure are for the purpose of increasing energy efficiency, capturing exhaust gases for storage or use or recovering materials from incineration ashes, provided such actions under this measure do not result in an increase of the plants' waste processing capacity or in an extension of the lifetime of the plants; for which evidence is

provided at plant level.
[7] This exclusion does not apply to actions under this measure in existing mechanical biological treatment plants, where the actions under this measure are for the purpose of increasing energy efficiency or retrofitting to recycling operations of separated waste to

(iv) activities and assets where the long-term disposal of waste may cause harm to the environment. These terms of reference shall additionally require that only activities that comply with relevant EU and national environmental legislation shall be selected.

The implementation of the investment shall be completed by 30 June

2026. Investment C2.1 I2: AI Ned and applied AI learning communities

The objective of this investment is to develop and exploit the potential of artificial intelligence (AI) for the Dutch economy and society. The investment aims to address bottlenecks limiting the widespread application of AI solutions, such as slow speed of innovation, limited breadth of the knowledge base, low supply of AI training in the labour market, limited involvement of the wider society and lack of data exchange solutions.

The investment shall provide financial support for:

a) the development of methods for deploying trustworthy and human-centric AI systems;
b) improvement of the level of AI knowledge via the award of fellowship grants for the appointment of doctoral candidates and postdoctoral researchers in the field of AI;
c) the award of four grants for research and development (R&D) projects for the development of innovative AI applications; and
d) the realisation of six Applied AI Learning Communities.

The implementation of the investment shall be completed by 31 March 2026.

Investment C2.1 I3: Digital education impulse

The objective of this investment programme is to further exploit the opportunities of digitalisation for vocational and higher education and to improve students' and teachers' digital skills. The investment aims at bringing together vocational and higher education institutions in the Netherlands to achieve a standardised, secure and reliable sectoral information and communications technology (ICT) infrastructure and a sectoral knowledge infrastructure.

The investment shall provide financial support for the development of:

a) a national basic facility for sharing digital learning materials;
b) centres for teaching and learning that can offer support to students, lecturers and researchers regarding digital learning material; and
c) a system for storing and securely accessing students' data.

The implementation of the investment shall be completed by 31 December

2025. Investment C2.1 I4: Digital infrastructure logistics

This investment programme aims to accelerate and facilitate the digitalisation of the logistics sector
by establishing a reliable, decentralised organised data infrastructure for sharing commercially sensitive logistics data between supply chain operators in the logistics sector.

The programme shall provide investment support for:

a) the development of a Basic Data Infrastructure for the Netherlands. The Basic Data Infrastructure shall be defined as a set of principles and agreements that shall allow participating parties to jointly develop a specific IT network.

compost bio-waste and anaerobic digestion of bio-waste, provided such actions under this measure do not result in an increase of

the
plants' waste processing capacity or in an extension of the lifetime of the plants; for which evidence is provided at plant level.

The Basic Data Infrastructure shall be in at least 80% compliance with the minimum requirements of the reference architecture defined by the Ministry of Infrastructure and Water Management;

b) the development of a digital readiness work package to increase the digital readiness of the Dutch logistics sector; and
c) the completion of at least four living laboratories, i.e. connection of their data services to the Basic Data Infrastructure.

The implementation of the investment shall be completed by 30 June 2026.

Investment C2.2 I1: European Rail Traffic Management System (ERTMS)

This investment aims to contribute to the replacement of the existing analogue train protection
system with the European digital standard for train protection and control, the European Rail Traffic Management System (ERTMS).

The investment shall provide financial support for the following projects:

a) *Planning study for the track section Kijfhoek–Belgian border*: the development of a Rail Traffic Design (*Rail Verkeers Technisch Ontwerp*, RVTO). The Rail Traffic Design shall show that the necessary traffic management adjustments comply with the relevant legislation and regulations on railway safety and interoperability;
b) *Planning study for the track section North Netherlands*: the development of a Functional Integrated System Design and a Rail Traffic Design (RVTO). The Rail Traffic Design shall show that the necessary traffic management adjustments comply with the relevant legislation and regulations on railway safety and interoperability and that the associated Functional Integrated System Design has been drawn up;
c) *GSM-Rail Radio Network Renewal Project*: base transceiver stations (GSM-Rail masts) shall be capable of operating under the ERTMS system;
d) *Adapt specific information technology (IT) applications for ERTMS deployment*: the IT logistics systems within the infrastructure manager ProRail shall be adapted, including rewriting or updating relevant IT applications, so they can receive and process the correct railway safety information and interoperability security information (ERTMS/Central Safety System (CSS) information) further to ERTMS deployment; and
e) *Central Safety System ERTMS*: the CSS shall become operational for ERTMS for

ProRail. The implementation of the investment shall be completed by 31 December 2024.

Investment C2.2 I2: Safe, smart and sustainable mobility

This investment aims to strengthen the transition to a safe, smart and sustainable mobility by optimising the use of existing infrastructure networks.

The investment shall provide financial support for the following actions:

a) the installation of at least 450 intelligent traffic control devices, i.e. devices that are capable of connecting digitally with road users (*Intelligente Verkeersregelinstallaties*);
b) the rollout of Safety Priority Services to road users whereby contracting parties, i.e. safety service providers, shall provide road users with digital messages about dangerous situations on the road;
c) the development of a national “Digital Infrastructure for Future Resilient Mobility” (DITM),

providing the basis for the development and implementation of a scalable Cooperative, Connected and Automated Mobility System (CCAM); and

d) the development of the National Mobility Data Access Point (NTM) platform, including the online publication of 20 mobility data sets.

The implementation of the investment shall be completed by 30 June

2026. Investment C2.2 I3: Intelligent roadside stations (iWKS)

This investment aims to replace existing roadside stations (WKS), i.e. devices next to road lanes that can communicate with electronic road signs, with intelligent roadside stations (iWKS) with increased functionalities. Intelligent roadside stations aim to reduce congestion and improve the traffic flow through quicker alerts to incidents and traffic jams and a better and faster spread of road traffic across alternative routes. In addition, intelligent roadside stations aim to be more efficient and durable and to require less maintenance than existing roadside stations.

The investment shall provide financial support for the installation of 1 906

iWKS. The implementation of the investment shall be completed by 30 June

2026.

Reform C2.3 R1: Public information management (Open Government Act)

The objective of this reform is to revise the management of information by the public administration in order to improve its transparency and openness, through the entry into force of the Open Government Act (*Wet open overheid,* WOO). The Open Government Act shall make public authorities and semi-public authorities more transparent by ensuring that public sector information can be found more easily, is compatible and easy to access digitally by citizens, the press and media, Members of Parliament and their staff.

The reform shall include the following elements:

a) the entry into force of the Open Government Act;
b) the obligation for central government organisations and autonomous administrative bodies and agencies to submit action plans for the improvement of the digital accessibility of information systems of public organisations in order to achieve transparency; and
c) the connection of administrative bodies to a digital infrastructure maintained by the Ministry of the Interior and Kingdom Relations providing public access to at least 330 000 documents.

The implementation of the reform shall be completed by 30 June 2026.

Investment C2.3 I1: Renewal of IT infrastructure at the Ministry of Defence

This investment is part of a broader set of IT projects aimed at renewing the Ministry of Defence's information technology (IT) infrastructure. The investment aims at enabling the Ministry of Defence to use reliable, secure, future-proof and flexible systems. As part of the Dutch recovery and resilience plan, several projects that are not directly related to operations with military or defence implications shall be implemented including information security, call centres and information desks, and secure communication with third parties.

The investment shall provide financial support to:

a) develop actions on cyber security, including (i) the establishment of a Security Operations Centre, (ii) the introduction of identification and access management system for cooperation with third parties, (iii) the implementation of a solution to exchange certified and verified low-classified and high-classified information; and (iv) the implementation of a solution for digital access control to data centres;

b) enable at least 500 civilian staff of the Ministry of Defence to work remotely through a secure network providing means of communication (for example voice, video and chat), building face-to-face virtual workplaces, creating uniform collaborative spaces; and
c) modernise network equipment in physical locations, increase network bandwidth to ensure sufficient network quality for the applications in use by civilian staff of the Ministry of Defence and migrate back-end applications to new data centre infrastructure and hosting platforms.
d) further improve the safety of remote working for at least 500 civilian staff of the Ministry of Defence through setting up a renewed contact centre and access to basic applications.

The implementation of the investment shall be completed by 31 March 2026.

Investment C2.3 I2: Digitalisation of the criminal justice chain

This investment aims to improve the efficiency of the criminal justice chain by replacing paperwork in existing processes with digital means and by ensuring permanent access to relevant information.

The investment shall provide financial support for:

a) developing a portal enabling citizens to perform acts in criminal proceedings, including filing reports; and
b) improving existing information technology (IT) systems in the criminal justice chain to allow for the digital handling of criminal cases in the category "Frequent Crime" by stakeholders (i.e. the police, the Public Prosecutor's Office and the judiciary) in the criminal justice chain; and to give stakeholders access to video and audio material related to cases in the category "Frequent Crime".

Involvement of the judicial branch shall be ensured for the design and implementation of this measure.

The implementation of the investment shall be completed by 31 December 2023.

## B.2. Milestones, targets, indicators, and timetable for monitoring and implementation for non-repayable financial support

| Number | Related Measure (Reform or Investment) | Milestone/ Target | Name | Qualitative indicators (for milestones) | Quantitative indicators (for targets) | | | Indicative timeline for completion | | Description of each milestone and target |
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| | | | | | Unit | Baseline | Goal | Quarter | Year | |
| 35 | C2.1 I1-1<br><br>Quantum Delta NL | Milestone | Quantum Delta NL set-up | Support granted to Quantum Delta NL and publication of action plan | | | | Q4 | 2021 | Quantum Delta NL shall be granted support under the National Growth Fund to stimulate quantum computing and networking, and support research and skills development in the quantum field. Quantum Delta NL shall publish a detailed action plan, built up in phases.<br><br>Compliance with the 'Do no significant harm' Technical Guidance (2021/C58/01) shall be ensured through the use of an exclusion list and the requirement of compliance with the relevant EU and national environmental legislation. |

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| 36 | C2.1 I1-2<br><br>Quantum Delta NL | Milestone | Quantum Delta NL | Completion of phases 1 & 2 of the action plan | | | | Q2 | 2026 | Quantum Delta NL shall have fully delivered on the first two phases of their plan (excluding QCINed which is financed by DEP), as submitted to the National Growth Fund. These phases shall include, at least, the setup of a pre-seed facility for start-ups, the development of a Quantum NL R&D network, the granting of PhD scholarships in the field of quantum technology and investments in the Nanolab Cleanroom. |

| Number | Related Measure (Reform or Investment) | Milestone/ Target | Name | Qualitative indicators (for milestones) | Quantitative indicators (for targets) | | | Indicative timeline for completion | | Description of each milestone and target |
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| 37 | C2.1 I2-1<br><br>AI Ned and applied AI learning communities | Target | Award of Fellowship Grants | | Number | 0 | 13 | Q1 | 2024 | 13 fellowship grants for the appointment of doctoral candidates and postdoctoral researchers in the field of AI shall be awarded. |
| 38 | C2.1 I2-2<br><br>AI Ned and applied AI learning communities | Target | ELSA AI research laboratories operational | | Number | 0 | 4 | Q4 | 2025 | At least four new Ethical, Legal, Societal Aspects (ELSA) AI research laboratories shall be in operation to develop methods for deploying trustworthy and human-centric AI systems. |
| 39 | C2.1 I2-3<br><br>AI Ned and applied AI learning communities | Target | R&D projects awarded | | Number | 0 | 4 | Q4 | 2025 | At least four grants for R&D projects for the development of innovative AI applications shall be awarded. |
| 40 | C2.1 I2-4<br><br>AI Ned and applied AI learning communities | Target | Implementation of AI Learning Communities | | Number | 0 | 6 | Q1 | 2026 | At least six AI Learning Communities shall be operational in the form of private-public partnerships under AI Ned. An AI Learning Community aims to enable businesses, education institutions and innovation laboratories to work together on how AI solutions can be applied in practice. |
| 41 | C2.1 I3-1<br><br>Digital education | Milestone | Single platform to access digital learning materials created | The single platform is operational and digital identity solution for students | | | | Q4 | 2025 | A single platform shall be created for finding, sharing and re-using of digital learning material for vocational education (MBO), universities of |

| Number | Related Measure (Reform or Investment) | Milestone/ Target | Name | Qualitative indicators (for milestones) | Quantitative indicators (for targets) | | | Indicative timeline for completion | | Description of each milestone and target |
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| | impulse | | and operational and digital identity solution for students in use | is in use | | | | | | applied sciences (HBO) and research universities (WO). The platform shall be operational, which shall mean:<br><br>a) the platform is available online;<br>b) students and teaching staff from the affiliated educational institutions can log in and have access to digital learning materials.<br><br>The digital identity solution for students shall be in use by students in vocational education (MBO), universities of applied sciences (HBO) and research universities (WO). The digital identity solution for students shall allow identification and authorisation of students, exchange of information about students between education institutions and storage of information about students. |
| 42 | C2.1 I3-2<br><br>Digital education impulse | Target | Centres for Teaching and Learning operational | | Number | 0 | 20 | Q4 | 2025 | 20 Centres for Teaching and Learning (CTL) shall be operational in vocational education (MBO), universities of applied sciences (HBO) or research universities (WO).<br><br>CTL shall be operational which shall mean that one or more educational institutions have set up a physical location where students, lecturers and researchers receive support regarding the digital learning material. |

| Number | Related Measure (Reform or Investment) | Milestone/ Target | Name | Qualitative indicators (for milestones) | Quantitative indicators (for targets) | | | Indicative timeline for completion | | Description of each milestone and target |
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| 43 | C2.1 I4-1<br><br>Digital infrastructure logistics | Target | Basic Data Infrastructure developed | | Percentage | 0 | 80 | Q4 | 2024 | A Basic Data Infrastructure shall be developed and shall be in at least 80% compliant with the minimum requirements of the reference architecture defined by the Ministry of Infrastructure and Water Management. Compliance shall be assessed by means of an external audit. |
| 44 | C2.1 I4-2<br><br>Digital infrastructure logistics | Target | Digital readiness increased in the logistics sector | | Percentage of digital readiness | 10 | 30 | Q4 | 2025 | A digital readiness work package shall be developed and executed to increase the digital readiness of the Dutch logistics sector by improving digital skills in the sector.<br><br>The work package shall achieve a 30% digital readiness, calculated according to a methodology developed by the Digital Infrastructure Logistics Programme for this purpose. The baseline level of 10% digital readiness was established by Evofenedex in 2021. |
| 45 | C2.1 I4-3<br><br>Digital infrastructure logistics | Target | Living laboratories completed | | Number | 0 | 4 | Q2 | 2026 | At least 4 Living laboratories shall be completed. Living laboratories shall be considered completed when their data services are connected to the Basic Data Infrastructure. |

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| 46 | C2.2 I1-1<br><br>European Rail Traffic Management System | Milestone | ERTMS planning study Kijfhoek-Belgian border completed | Rail Traffic Design finalised | | | | Q4 | 2022 | The Rail Traffic Design shall be finalised as part of the planning study on the rail track section between Kijfhoek and the Belgian border. The Rail Traffic Design shall show that the necessary traffic management adjustments comply with the relevant legislation and |

| Number | Related Measure (Reform or Investment) | Milestone/ Target | Name | Qualitative indicators (for milestones) | Quantitative indicators (for targets) | | | Indicative timeline for completion | | Description of each milestone and target |
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| | (ERTMS) | | | | | | | | | regulations on railway safety and interoperability. |
| 47 | C2.2 I1-2<br><br>European Rail Traffic Management System (ERTMS) | Milestone | ERTMS planning study North Netherlands completed | Functional Integrated System Design and Rail Traffic Design finalised | | | | Q1 | 2023 | A Functional Integrated System Design and Rail Traffic Design shall be finalised as part of the planning study on the rail track sections in North Netherlands. The Rail Traffic Design shall show that the necessary traffic management adjustments comply with the relevant legislation and regulations on railway safety and interoperability and that the associated Functional Integrated System Design has been drawn up. |
| 48 | C2.2 I1-3<br><br>European Rail Traffic Management System (ERTMS) | Target | Number of GSM-Rail masts operational for ERTMS | | Number | 0 | 130 | Q1 | 2024 | 130 base transceiver stations (GSM-Rail masts) shall be capable of operating under the ERTMS system. |
| 49 | C2.2 I1-4<br><br>European Rail Traffic Management System (ERTMS) | Milestone | Logistics systems adapted to ERTMS | Delivery of the adapted systems by the IT-department of ProRail to users of the IT applications in other departments of ProRail | | | | Q1 | 2024 | The IT Logistics systems within the infrastructure manager ProRail shall be adapted, including rewriting or updating relevant IT applications, so they can receive and process the correct railway safety and interoperability information (ERTMS/CSS information). The traffic control staff shall technically integrate and test the systems. |

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| 50 | C2.2 I1-5 | Milestone | Central Safety System | The Central Safety | | | | Q4 | 2024 | The Central Safety System (CSS) shall be operational for ERTMS for ProRail. |

| Number | Related Measure (Reform or Investment) | Milestone/ Target | Name | Qualitative indicators (for milestones) | Quantitative indicators (for targets) | | | Indicative timeline for completion | | Description of each milestone and target |
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| | European Rail Traffic Management System (ERTMS) | | operational | System is operational | | | | | | It shall be considered operational when it becomes compliant with the Technical Specifications for Interoperability as specified in Commission Regulation (EU) 2016/919, Commission Implementing Regulation (EU) 2019/776 and Commission Implementing Regulation (EU) 2020/387. Such compliance shall be confirmed by ProRail. |
| 51 | C2.2 I2-1<br><br>Safe, smart and sustainable mobility | Target | Intelligent traffic control devices | | Number | 0 | 450 | Q4 | 2024 | At least 450 Intelligent Traffic Control devices (*Intelligente Verkeersregelinstallaties*) shall be operational, which shall mean that they 1) shall have been delivered and installed and 2) shall be connected to the National Urban Data Access Platform. |
| 52 | C2.2 I2-2<br><br>Safe, smart and sustainable mobility | Target | Safety Priority Services | | Percentage of kilometres driven | 7 | 12.5 | Q1 | 2025 | For at least 12.5 in every 100 kilometres driven in the Netherlands, road users shall be able to receive Safety Priority Services provided by car manufacturers or navigation devices.<br><br>This shall refer to the distance driven by road users in the Netherlands with the Safety Priority Services active while driving. This value stands at 7% in 2022. |

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| 53 | C2.2 I2-3<br><br>Safe, smart and sustainable | Target | Digital Infrastructure for Future Resilient Mobility (DITM) | | EUR | 0 | 30 000 000 | Q2 | 2026 | EUR 30 000 000 in innovation subsidies shall be paid out by Netherlands Enterprise Agency (*Rijksdienst voor Ondernemend Nederland)* to the selected consortium of companies which |

| Number | Related Measure (Reform or Investment) | Milestone/ Target | Name | Qualitative indicators (for milestones) | Quantitative indicators (for targets) | | | Indicative timeline for completion | | Description of each milestone and target |
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| | mobility | | | | | | | | | shall contribute to the development of a Digital Infrastructure for Future Resilient Mobility (DITM), providing the basis for the development and implementation of the scalable Cooperative, Connected and Automated Mobility System. |
| 54 | C2.2 I2-4<br>Safe, smart and sustainable mobility | Target | Datasets available on the National Mobility Data Access Point | | Number | 0 | 20 | Q2 | 2026 | The National Mobility Data Access Point (NTM) platform shall be developed and at least 20 datasets shall be published online and shall be made usable through the National Mobility Data Access Point platform. |
| 55 | C2.2 I3-1<br>Intelligent roadside stations (iWKS) | Target | Number of Intelligent roadside stations installed | | Number | 0 | 152 | Q4 | 2023 | At least 152 Intelligent Roadside Stations shall be installed, i.e. physically positioned and operational. |
| 56 | C2.2 I3-2<br>Intelligent roadside stations (iWKS) | Target | Number of additional Intelligent roadside stations installed | | Number | 152 | 953 | Q4 | 2025 | At least 953 Intelligent Roadside Stations shall be installed, i.e. physically positioned and operational. |
| 57 | C2.2 I3-3<br>Intelligent roadside stations (iWKS) | Target | Final number of Intelligent roadside stations installed | | Number | 953 | 1 906 | Q2 | 2026 | At least 1 906 Intelligent Roadside Stations shall be installed, i.e. physically positioned and operational. |

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| 58 | C2.3 R1-1<br><br>Public information | Milestone | Entry into force of the Open Government Act | Provision in the law providing for its entry into force | | | | Q2 | 2022 | The Open Government Act shall enter into force. The act shall, inter alia, extend the scope of the transparency requirements to Parliament, the Council |

| Number | Related Measure (Reform or Investment) | Milestone/ Target | Name | Qualitative indicators (for milestones) | Quantitative indicators (for targets) | | | Indicative timeline for completion | | Description of each milestone and target |
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| | management (Open Government Act) | | | | | | | | | for the Judiciary, the Council of State, the General Audit Office and the national Ombudsman, include an active disclosure obligation for the institutions covered by these transparency requirements, shorten the processing period for requests for information and set up an advisory board on transparency. The act shall ensure that public sector information shall be easy to access digitally by citizens, the press and media, Members of Parliament and their staff. The obligation to actively disclose specific categories of information (Article 3.3 of the Open Government Act) may come into effect in phases at times to be determined by a Royal Decree. |

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| 59 | C2.3 R1-2<br><br>Public information management (Open Government Act) | Milestone | Publication of updated action plans on improving information management | Publication of an updated action plan by central government organisations | | | | Q4 | 2022 | Central government organisations (12 Ministries, including their autonomous administrative bodies and agencies) shall publish updated action plans to improve the digital accessibility of their information systems.<br><br>The updated action plans of the Ministries shall address the following 8 priorities:<br>1. Setting up the relevant own governance system at the level of ministries, autonomous administrative bodies and agencies.<br>2. Carrying out the baseline measurement on the Ministry's |

| Number | Related Measure (Reform or Investment) | Milestone/ Target | Name | Qualitative indicators (for milestones) | Quantitative indicators (for targets) | | | Indicative timeline for completion | | Description of each milestone and target |
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| | | | | | | | | | | information system.<br>3. Implementation of Quality Framework or similar system IV functions.<br>4. Implementation of Parliamentary Papers by Core Departments.<br>5. Connection to the Platform Open Government Information (PLOOI) by the national components.<br>6. Implementation of the central government email archiving manual.<br>7. Implementation of the policy line of messaging apps.<br>8. Implementation of web archiving in accordance with the relevant framework contract. |
| 60 | C2.3 R1-3<br><br>Public information management (Open Government Act) | Target | Documents available on the Platform Open Government Information | | Number | 0 | 330 000 | Q2 | 2026 | A total of at least 330 000 documents belonging to at least 4 of the 17 information categories listed in Article 3.3 of the Open Government Act shall be available on the Platform Open Government Information as a result of the connection of administrative bodies to a digital infrastructure maintained by the Ministry of the Interior and Kingdom Relations. |

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| 61 | C2.3 I1-1<br><br>Renewal of IT infrastructure at the Ministry of Defence | Milestone | Cyber Security improvement actions implemented | Actions to improving cyber security implemented | | | | Q1 | 2024 | The following cyber security actions shall be implemented by the Ministry of Defence:<br><br>- The creation of a Security Operations Centre;<br>- Introduction of identification and access management system for |

| Number | Related Measure (Reform or Investment) | Milestone/ Target | Name | Qualitative indicators (for milestones) | Quantitative indicators (for targets) | | | Indicative timeline for completion | | Description of each milestone and target |
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| | | | | | | | | | | cooperation with third parties;<br>- Implementation of a solution to exchange certified and verified low-classified information (LGI) and high-classified information (HGI); and<br>- Implementation of a solution for digital access control to data centres. |
| 62 | C2.3 I1-2<br><br>Renewal of IT infrastructure at the Ministry of Defence | Target | Ministry of Defence civilian staff working remotely through a secure network | | Number | 0 | 500 | Q4 | 2024 | At least 500 civilian staff of the Ministry of Defence shall have access to a secure remote network with:<br><br>a) means of communication (voice, video and chat);<br>b) face-to-face virtual workplaces; and<br>c) uniform collaborative spaces. |
| 63 | C2.3 I1-3<br><br>Renewal of IT infrastructure at the Ministry of Defence | Milestone | Networks improved and migration to new IT infrastructure completed | Improvement of the network and migration to new IT infrastructure | | | | Q3 | 2025 | Network equipment in physical locations shall be modernised and network bandwidth shall be increased to ensure sufficient network quality for the applications in use by civilian staff of the Ministry of Defence. Back-end applications shall be migrated to new data centre infrastructure and hosting platforms. |

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| 64 | C2.3 I1-4<br><br>Renewal of IT infrastructure at the Ministry of Defence | Target | Ministry of Defence civilian staff with access to additional safe remote working facilities | | Number | 0 | 500 | Q1 | 2026 | To further improve the safety of remote working, at least 500 Ministry of Defence civilian staff shall have access to:<br><br>a) a renewed contact centre, and<br>b) basic applications (including processing presentations, spreadsheets, business internet and printing facilities). |

| Number | Related Measure (Reform or Investment) | Milestone/ Target | Name | Qualitative indicators (for milestones) | Quantitative indicators (for targets) | | | Indicative timeline for completion | | Description of each milestone and target |
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| | | | | | Unit | Baseline | Goal | Quarter | Year | |
| 65 | C2.3 I2-1<br><br>Digitalisation of the criminal justice chain | Milestone | Digital portal for formal communication in criminal proceedings operational | Digital portal operational | | | | Q1 | 2023 | A digital portal for digital communication shall be operational and accessible to citizens, providing the conditions for formal communication on criminal proceedings with victims, lawyers and offenders (including filing reports) to take place digitally. |
| 66 | C2.3 I2-2<br><br>Digitalisation of the criminal justice chain | Milestone | Digital processing of frequent crime cases operational | Digital processing of frequent crime cases operational | | | | Q4 | 2023 | It shall be possible for all criminal cases within the 'Frequent Crime' (*veel voorkomende criminaliteit,* VVC) category to be processed digitally. Police reports (*proces-verbaal*) shall be initiated digitally and decisions on criminal cases shall be created and processed digitally.<br><br>Evidence in the form of video and audio material on criminal cases within the 'Frequent Crime' (VVC) category shall be made accessible digitally to the police, the Public Prosecutor's Office and the judiciary. |

## C. COMPONENT 3: IMPROVING THE HOUSING MARKET AND MAKING REAL ESTATE MORE ENERGY EFFICIENT

This component of the Dutch recovery and resilience plan aims to contribute to addressing the challenges that the Dutch housing market faces. It consists of five reforms and three investments dedicated to (i) removing features of the Dutch tax system that favour certain types of residential property ownership over others, (ii) accelerating and unlocking construction activity in the Netherlands and (iii) improving energy efficiency in both private and public real estate through renovation subsidies. The measures in this component aim to reduce inequality on the housing market by removing tax distortions while increasing supply of (affordable) housing through centralised planning of new housing supply, the removal of bottlenecks in the planning process for construction and by providing public investments to unlock residential construction projects. It also aims to make social rent more income-dependent by allowing higher rent increases for tenants with higher incomes. The investments in the second sub-part of the component aim to improve energy efficiency in public and private buildings, including interventions such as the installation of heat pumps and solar boilers as well as the improvement of insulation of dwellings.

The component aims to contribute to Country-Specific Recommendations addressed to the Netherlands, in particular to reduce the debt bias for households and the distortions in the housing market, including by supporting the development of the private rental sector, and taking action to increase housing supply (Country-Specific Recommendation 1 in 2019, Country-Specific Recommendation 1 in 2022) and to "reduce overall reliance on fossil fuels by (…) improving energy efficiency, in particular in buildings" (Country-Specific Recommendation 4 in 2022) and to "focus investment-related economic policy on (…) energy efficiency and greenhouse gas emissions reduction strategies (…)" (Country-Specific Recommendation 3 in 2019).

It is expected that no measure in this component does significant harm to environmental objectives within the meaning of Article 17 of Regulation (EU) 2020/852, taking into account the description of the measures and the mitigating steps set out in the recovery and resilience plan in accordance with the 'Do no significant harm' Technical Guidance (2021/C58/01).

### C.1. Description of the reforms and investments for non-repayable financial support

Reform C3.1 R1: Increase of vacant possession value ratio

This reform shall increase the vacant possession value ratio (*leegwaarderatio*) in the Dutch tax system. The current taxation of privately owned assets assumes that the appraisal value of real estate that is not owner-occupied overstates the true value of the property. Therefore, the value of property that is rented out is corrected by the vacant possession value ratio, effectively introducing a tax discount for buy-to-let owners of property. The aim of increasing the ratio is to better align the taxation of rental property with the actual economic value it represents to property owners, thereby reducing distortions in the housing market.

For rental properties with an annual rent exceeding 5% of the appraisal value of the property as determined by the relevant municipality (i.e. the Waardering Onroerende Zaken (WOZ)) and for properties rented to related parties, the ratio shall be increased to 100%, effectively eliminating the tax discount. For rental properties with an annual rent at or below 5% of the appraisal value, the ratio shall be increased by at least 25 percentage points compared to the ratio applicable in 2022. The vacant possession value shall not apply to rental properties with a temporary rental contract,

effectively eliminating the tax discount in these cases.

The implementation of the reform shall be completed by 31 March 2023.

Reform C3.1 R2: Phasing out the tax exemption of gifts to finance home purchases

This reform shall abolish, in two steps, the tax exemption for gifts to finance home purchases for young people. In 2022, everyone aged between 18 and 40 years is entitled to a one-off tax exemption for the receipt of gifts of up to EUR 106 671 if the donated amount is used for the purchase of the individual's first (owner-occupied) home. As of 1 January 2023, the tax exemption shall be reduced by at least 70% compared to the exemption in 2022. It shall be abolished as of 1 January 2024. The reform aims to reduce both distortions and inequality on the housing market.

The implementation of the reform shall be completed by 31 March 2024.

Reform C3.1 R3: Centralised planning to increase housing supply

Under this reform, the national government shall set the number of new dwellings to be realised
(meaning newly built or converted from other uses, including abandoned or not fit for inhabiting) in each province, which in turn shall be used to set the number of new dwellings to be realised at municipality level.

The reform shall entail:

a) the conclusion of agreements between the national government and provinces on the province-specific number of new dwellings to be realised, including by transformation, totalling at 900 000 new dwellings to be completed and operational by 2030, of which 600 000 shall be affordable (as defined below);
b) the conclusion of agreements between provinces and municipalities on the municipality-specific number of new dwellings to be realised to fulfil the national ambition as set out under a);
c) the implementation of a monitoring system to track progress in the realisation of new dwellings; and
d) the entry into force of legislation that enables the national government to intervene with administrative or legal action in case of breach of provincial or regional agreements on the realisation of new dwellings (i.e. the agreements indicated under a) and b), respectively).

For the purpose of this reform, affordable housing shall be defined as (a) social rental housing, (b) rented dwellings up to a certain maximum rent, set at EUR 1000 per month in 2022, and (c) owner-occupied dwellings with a price lower than or equal to the maximum purchasing price of a house for which the National Mortgage Guarantee (NHG) guarantees the mortgage. The maximum rent mentioned under (b) may be adjusted in subsequent years if justified by policy and economic developments such as price or income developments. Any adjustments, in particular those going beyond indexation to price and income developments, shall be duly justified.

The implementation of the reform shall be completed by 31 June 2025.

Reform C3.1 R4: Increase income-dependency of rent

This reform shall increase the amount by which rents for medium- to high-income tenants of social housing can be increased per year. The new maximum increase of the monthly rent shall be EUR 50 for medium-income tenants and EUR 100 for high-income tenants as from 1 January 2022. This

reform is aimed at better aligning rents with a tenant's income and enabling more targeted provision

of affordable housing to households with a low income, while also helping housing corporations to increase investments in new rental properties.

The implementation of the reform was to be completed by 31 March 2022.

Reform C3.1 R5: Accelerating residential construction process and procedures

This reform aims to remove bottlenecks in the planning and permitting procedure for construction
processes in the Netherlands. As a first step, the relevant ministry shall set up an action plan in the form of a letter to Parliament. The action plan shall include a list of actions to accelerate planning and permitting procedures and a timetable for their implementation. As a second step, a substantial set of the identified actions shall be carried out. This shall include at least i) actions to improve knowledge of municipalities and construction companies about the planning procedures, ii) establishing an expert team that can help municipalities and housing corporations with speeding up procedures needed for realising new dwellings and iii) establishing a national team that can assist municipalities in addressing bottlenecks in the planning procedures, iv) launching a system to monitor progress with the speeding-up of the procedures.

The implementation of the reform shall be completed by 31 March 2024.

Investment C3.1 I1: Unlocking new construction projects

This investment aims to provide the means to municipalities to undertake the necessary investments before residential construction can start. The start of residential construction projects in the context of this investment shall be defined as the beginning of works on the foundation of the buildings containing the dwellings.

The investment shall consist of financial support through a subsidy scheme to municipalities, which shall lead to the start of construction of at least 100 000 dwellings.

As part of the investment, a report shall be published by the Ministry of the Interior and Kingdom Relations. The report shall provide qualitative evidence that climate change adaptation actions fulfilling the minimum standards set by relevant covenants have been implemented in line with the approved subsidy applications. The covenants shall be agreements between provinces, municipalities and other stakeholders in the residential and commercial construction process in which the stakeholders commit to minimum standards for climate change adaptive construction on private and public ground regarding protection against heat, drought, pluvial, fluvial and coastal flooding as well as regarding nature inclusiveness.

The implementation of the investment shall be completed by 30 June 2026.

Investment C3.2 I1: Subsidy scheme for sustainability of public sector real

estate

This investment shall provide subsidies to owners of public real estate, such as buildings of local
administrations or educational and health institutions, in order to improve the buildings' energy efficiency and to reduce CO2 emissions as a result. It shall lead to an annual reduction in CO2 emissions of 110 kilotons, as estimated ex ante. The interventions shall have the objective of achieving on average at least a 30% reduction of direct and indirect greenhouse gas emissions

compared to the ex-ante emissions.

The investment shall comprise a) the entry into force of a regulation establishing the renovation subsidy scheme and b) financial support for the completion of renovations or energy-efficiency interventions under the renovation subsidy scheme.

The implementation of the investment shall be completed by 31 March 2025.

Investment C3.2 I2: Investment subsidy for sustainable energy and energy savings

This investment shall provide subsidies to households for the implementation of energy savings interventions. The eligible interventions shall be solar boilers, thermal connections, insulation, heat pumps and, from 2023 onwards, electric cooking installations. At least 225 000 of those interventions shall be funded as a result of the subsidy. The interventions shall have the objective of achieving on average at least a 30% primary energy demand reduction.

The implementation of the investment shall be completed by 31 March 2026.

## C.2. Milestones, targets, indicators, and timetable for monitoring and implementation for non-repayable financial support

| Number | Related Measure (Reform or Investment) | Milestone/ Target | Name | Qualitative indicators (for milestones) | Quantitative indicators (for targets) | | | Indicative timeline for completion | | Description of each milestone and target |
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| | | | | | Unit | Baseline | Goal | Quarter | Year | |
| 67 | C3.1 R1-1<br><br>Increasing the vacant possession value ratio | Milestone | Entry into force of legislation increasing the vacant possession value ratio | Provision in the legislation providing for its entry into force | | | | Q1 | 2023 | Entry into force of legislation increasing the vacant possession value ratio. The ratio shall be increased to 100% for rental properties with an annual rent exceeding 5% of the appraisal value of the property as determined by the relevant municipality (i.e. the *Waardering Onroerende Zaken* (WOZ)) and for properties rented to related parties. For rental properties with an annual rent at or below 5% of the appraisal value, the ratio shall be increased by at least 25 percentage points compared to the ratio applicable in 2022. The vacant possession value shall not apply to rental properties with a temporary rental contract. |
| 68 | C3.1 R2-1<br><br>Phasing out the tax exemption for gifts to finance home purchases | Milestone | Entry into force of legislation phasing out the tax exemption for gifts to finance home purchases in two steps | Provision in the legislation providing for its entry into force | | | | Q1 | 2024 | Entry into force of legislation that shall include the following two steps for phasing out the tax exemption for gifts to finance home purchases:<br>(1) as from 1 January 2023, a reduction in the maximum tax exemption for gifts to finance home purchases by at least 70% compared to the maximum tax exemption of 2022<br>(2) the abolition of the tax exemption as from 1 January 2024. |

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| 69 | C3.1 R3-1<br><br>Centralised planning to increase housing supply | Milestone | Agreements between the national government and the provinces on the realisation of 900 000 new dwellings | Signature of agreements between the national government and the provinces | | | | Q4 | 2022 | Signature of agreements between the national government and the provinces on the number of new dwellings to be realised by 2030, including by transformation. The agreements shall set out the number of new dwellings to be built per province and the number of those new dwellings that shall be affordable. The sum of the number of new dwellings in the provinces shall add up to a<br>minimum of 900 000 dwellings, of which at least |

| Number | Related Measure (Reform or Investment) | Milestone/ Target | Name | Qualitative indicators (for milestones) | Quantitative indicators (for targets) | | | Indicative timeline for completion | | Description of each milestone and target |
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| | | | | | Unit | Baseline | Goal | Quarter | Year | |
| | | | | | | | | | | 600 000 shall be affordable dwellings. |
| 70 | C3.1 R3-2<br><br>Centralised planning to increase housing supply | Milestone | Agreements between provinces and municipalities on the realisation of 900 000 new dwellings | Signature of agreements between the provinces and municipalities | | | | Q2 | 2023 | Signature of agreements between provinces and municipalities on the municipality-specific number of new dwellings to be realised to achieve the realisation of 900 000 new dwellings nationally, including by transformation, by 2030, of which at least 600 000 shall be affordable. These agreements shall include at least the following elements:<br>(1) targets for municipality-specific number of dwellings to be realised, indicating separately the number of affordable dwellings,<br>(2) a provision specifying the State resources and instruments to be used, and<br>(3) a timeline for the realisation of the new dwellings. |
| 71 | C3.1 R3-3<br><br>Centralised planning to increase housing supply | Milestone | Monitoring system for implementing agreements with municipalities launched | Launch of monitoring system | | | | Q3 | 2023 | A monitoring system shall be put in place to monitor the progress in implementing the agreements signed between the provinces and municipalities, i.e. to monitor the progress in the realisation of new dwellings. |
| 72 | C3.1 R3-4<br><br>Centralised planning to increase housing supply | Milestone | Entry into force of the law laying down the additional actions taken by the State to enforce agreements on the construction of new dwellings | Provision in the law providing for its entry into force | | | | Q2 | 2025 | Entry into force of the law allowing the national government to intervene with administrative or legal action in case of breach of contractual obligations under the provincial or regional agreements on the realisation of new dwellings. The law shall include provisions allowing the government to set, achieve and enforce targets on the realization of new dwellings, including affordable dwellings. |

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| 73 | C3.1 R4-1<br><br>Increase income-dependency of | Milestone | Entry into force of legislation to increase the maximum annual rent increase for | Provision in the legislation providing for its entry into force | | | | Q1 | 2022 | Entry into force of legislation increasing the possible maximum admissible annual increase in monthly rent in social housing to EUR 50 for middle-income tenants and EUR 100 for high-<br>income tenants starting as from 1 January 2022. |

| Number | Related Measure (Reform or Investment) | Milestone/ Target | Name | Qualitative indicators (for milestones) | Quantitative indicators (for targets) | | | Indicative timeline for completion | | Description of each milestone and target |
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| | | | | | Unit | Baseline | Goal | Quarter | Year | |
| | rent | | medium- to high-income tenants living in social housing | | | | | | | Middle-income tenants shall be defined as having an annual income between EUR 47 948 and EUR 56 527 (single person households) or between EUR 55 486 and EUR 75 369 (multi-person households) (2022 price level). High-income tenants shall be defined as having annual incomes above the upper limit of these margins. |
| 74 | C3.1 R5-1<br><br>Accelerating residential construction process and procedures | Milestone | Letter to Parliament on planning process bottlenecks identifying possible solutions published | Publication of the letter to Parliament | | | | Q4 | 2022 | Publication of a letter to Parliament from the Ministry of the Interior and Kingdom Relations identifying actions to address bottlenecks that delay the planning process, permit issuances and legal procedures related to residential building projects, including through legislative amendments if necessary; and a timetable with concrete steps for the implementation of the actions. |
| 75 | C3.1 R5-2<br><br>Accelerating residential construction process and procedures | Milestone | Actions to speed up the planning process for housing projects | Implementation of substantial set of actions identified in the letter to Parliament | | | | Q1 | 2024 | A substantial set of actions identified in the letter to Parliament under milestone 74 shall be carried out in order to speed up the planning process for residential building projects. This shall include at least i) actions to improve knowledge of municipalities and construction companies about the planning procedures, ii) establishing an expert team that can help municipalities and housing corporations with speeding up procedures needed for realising new dwellings and iii) establishing a national team that can assist municipalities in addressing bottlenecks in the planning procedures, |

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| | | | | | | | | | | iv) launching a system to monitor progress with the speeding-up of procedures. |
| 77 | C3.1 I1-2<br><br>Unlocking new construction projects | Target | Construction works (section 1) | | Number | 0 | 10 000 | Q4 | 2024 | After financial support through the subsidy scheme to municipalities has been approved, the construction of 10 000 dwellings shall start. |

| Number | Related Measure (Reform or Investment) | Milestone/ Target | Name | Qualitative indicators (for milestones) | Quantitative indicators (for targets) | | | Indicative timeline for completion | | Description of each milestone and target |
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| | | | | | Unit | Baseline | Goal | Quarter | Year | |
| 78 | C3.1 I1-3<br><br>Unlocking new construction projects | Target | Construction works (section 2) | | Number | 10 000 | 31 000 | Q4 | 2025 | After financial support through the subsidy scheme to municipalities has been approved, the construction of an additional 21 000 dwellings shall start. |
| 79 | C3.1 I1-4<br><br>Unlocking new construction projects | Target | Construction works (section 3) | | Number | 31 000 | 100 000 | Q2 | 2026 | After financial support through the subsidy scheme to municipalities has been approved, the construction of an additional 69 000 dwellings shall start. |
| 80 | C3.1 I1-5<br><br>Unlocking new construction projects | Milestone | Climate change adaptation actions implemented | Published report on implemented climate change adaptation actions financed under the subsidy scheme | | | | Q2 | 2026 | A report shall be published by the Ministry of the Interior and Kingdom Relations. The report shall provide qualitative evidence that climate change adaptation actions fulfilling the minimum standards set by relevant covenants have been implemented in line with the approved subsidy applications. The covenants shall be agreements between provinces, municipalities and other stakeholders in the residential and commercial construction process in which the stakeholders commit to minimum standards for climate change adaptive construction on private and public ground regarding protection against heat, drought, pluvial, fluvial and coastal flooding as well as regarding nature inclusiveness. |

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| 81 | C3.2 I1-1<br><br>Subsidy scheme for sustainability of public sector real estate | Milestone | Entry into force of the regulation establishing the renovation subsidy scheme | Provision in the regulation indicating its entry into force | | | | Q2 | 2022 | Entry into force of the regulation establishing the renovation subsidy scheme. The subsidy scheme shall provide subsidies to owners of public real estate, such as buildings of local administrations or educational and health institutions, in order to improve the buildings' energy efficiency. |
| 82 | C3.2 I1-2<br><br>Subsidy scheme for sustainability | Target | Sum of annual reduction in CO2 emissions (in Kton) from all approved | | Kilotons of CO2 emission reductions per year | 0 | 110 | Q1 | 2025 | Approved renovations and energy-efficiency interventions under the subsidy scheme shall sum up to a CO2 reduction of 110 kilotons per year, as estimated ex ante. The interventions shall have the |

| Number | Related Measure (Reform or Investment) | Milestone/ Target | Name | Qualitative indicators (for milestones) | Quantitative indicators (for targets) | | | Indicative timeline for completion | | Description of each milestone and target |
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| | | | | | Unit | Baseline | Goal | Quarter | Year | |
| | of public sector real estate | | renovation and energy efficiency interventions subsidised under the scheme | | | | | | | objective of achieving on average at least a 30% reduction of direct and indirect greenhouse gas emissions compared to the ex-ante emissions. |
| 83 | C3.2 I2-1<br><br>Investment subsidy for sustainable energy and energy savings | Target | Sustainable energy and energy savings interventions subsidised | | Number of subsidised interventions | 231 985 | 456 985 | Q1 | 2026 | At least 225 000 interventions under the investment subsidy for sustainable energy and energy savings (solar boilers, thermal connections, insulation, heat pumps and, from 2023 onwards, electric cooking installations) shall be subsidised. The interventions shall have the objective of achieving on average at least a 30% primary energy demand reduction. This requirement shall refer to the total interventions subsidised under targets 83, 128, and 129. |

## D. COMPONENT 4: STRENGTHENING THE LABOUR MARKET, PENSIONS AND FUTURE-ORIENTED EDUCATION

The objective of this component of the Dutch recovery and resilience plan, which consists of four reforms and six investments, is (i) to prepare the labour market and pension system for current and future challenges and (ii) to combat learning losses as a result of the pandemic while also promoting digital innovation in education. Measures included in this component aim at reducing the differences between employees and the self-employed and tackle bogus self-employment, as well as invest in the sustainable employability of the workforce via up and reskilling opportunities. Furthermore, the second pillar of the pension system is planned to be reformed so that it is better adapted to the changing labour market while also improving intergenerational fairness, transparency and shock resilience. In the area of education, measures to combat the educational loss caused by school closures during the COVID-19 pandemic are planned. The component also includes an investment to foster digital innovation in education.

The component aims to contribute to Country-Specific Recommendations addressed to the Netherlands, in particular to ensure that the second pillar of the pension system is more transparent, inter-generationally fairer and more resilient to shocks (Country-Specific Recommendation 1 in 2019 and Country-Specific Recommendation 1 in 2022), to reduce the incentives for the self-employed without employees, while promoting adequate social protection for the self-employed and tackle bogus self-employment, as well as to mitigate the employment (and social) impact of the COVID-19 crisis, and to strengthen skills in particular of those at the margins of the labour market and the inactive (Country-Specific Recommendation 2 in 2019, Country-Specific Recommendation 2 in 2020 and Country-Specific Recommendation 3 in 2022).

It is expected that no measure in this component does significant harm to environmental objectives within the meaning of Article 17 of Regulation (EU) 2020/852, taking into account the description of the measures and the mitigating steps set out in the recovery and resilience plan in accordance with the 'Do no significant harm' Technical Guidance (2021/C58/01).

### D.1. Description of the reforms and investments for non-repayable financial support

Reform C4.1 R1: Reduction of the self-employed persons' deduction

The aim of the reform is to reduce the difference in tax treatment between employees and self-employed persons. The maximum amount that a self-employed may deduct from their taxes shall be gradually reduced in steps from EUR 6 310 in 2022 to EUR 3 710 or less in 2026. The maximum deductible amount shall reach its structural level of EUR 1 200 or less in 2030.

The reform shall be completed by 31 March 2023.

Reform C4.1 R2: Disability insurance for self-employed persons

The aim of the reform is to increase the social protection coverage of the self-employed via the introduction of a mandatory disability insurance. The reform shall consist of the development and entry into force of the law establishing a mandatory disability insurance. The law aims to contribute to a better level playing field between employed and self-employed persons. The law shall at least define the group of insured persons and the executive agencies that shall implement the insurance and shall determine how the insurance shall be financed. The law may provide for a reasonable transitional period for the effective application of the insurance. A letter of the Minister of Social Affairs and Employment to Parliament shall detail the actions taken by the mandated executive

agencies for the implementation of the mandatory disability insurance and shall describe the next

steps to ensure full operationalisation of the insurance in line with the law establishing the mandatory disability insurance for self-employed persons.

The reform shall be completed by 31 March 2026.

Reform C4.1 R3: Reform of the second pillar of the pension system

This reform is aimed at reforming the second pillar of the Dutch pension system, with the objective of making it more transparent, fair, shock-resilient and better suited for a changing labour market. The reform shall consist of the entry into force of the law reforming the second pillar of the pension system and binding decisions (*invaarbesluiten*), i.e. approved by the supervisor, on the transfer of the pension assets of at least 66% of policy holders in the second pillar pension system to the new pension system. The law shall abolish the systemic redistribution between different age groups (*doorsneesystematiek*), establish an age-independent pension contribution rate with pension accrual matching the contribution and establish the rules for new pension contracts based on pension accrual in capital terms.

The law establishing the new pension system shall enter into force and apply immediately to pension contracts signed after the entry into force of the law. However, a transitional period may apply to existing pension contracts. The law shall provide that, during this transitional period, the necessary steps shall be taken to amend existing pension contracts and to transfer pension assets under existing pension contracts to the new system.

The reform shall be completed by 30 June 2026.

Reform C4.1 R4: Tackling bogus self-employment

The objective of the reform is to reduce bogus self-employment. The reform shall consist of the following elements:

a) Letter to parliament describing the planned actions to reduce bogus self-employment. It shall detail (i) the steps to be taken to abolish the enforcement moratorium on the law deregulating the assessment of employment relationships (*Wet deregulering beoordeling arbeidsrelaties*), (ii) the actions to intensify public enforcement of that law and increase the capacity of the relevant executing agencies, and (iii) preventive actions against bogus self-employment;
b) the publication of a law modifying the definition of an employment relationship. The overall aim of the law is to clarify, and reduce ambiguity in, the definition of an employment relationship; and
c) the abolishment of the enforcement moratorium on the law deregulating the assessment of employment relationships (*Wet deregulering beoordeling arbeidsrelaties*).

The reform shall be completed by 31 March 2025.

Investment C4.1 I1: The Netherlands continues to learn

The objective of the investment is to strengthen the labour market position and employability of individuals in the Dutch labour market in order to prevent them from becoming unemployed or, if they are unemployed, to help them get back to work. The investment shall provide financial support

for three temporary subsidy schemes, each consisting of the following elements:

a) professional development advice to support people in reorienting their careers provided by qualified career advisors;
b) free training and learning activities provided to support skills development; and

c) support to individuals via tailor-made sectoral pathways within a specific sector. These pathways shall contain at least one of the following elements: (i) career advice (i.e. focused on the current job, skills and career path), (ii) career guidance (i.e. focused on career changes and/or new skills and jobs), (iii) skills training, or (iv) recognition of acquired competencies advice.

An independent evaluation shall be carried out on the socio-economic effects of the subsidy schemes under "The Netherlands continues to learn" and, as a result of this, a policy evaluation report shall be published. The evaluation report shall include information on the possible ways to improve policy processes underlying the design and implementation of the subsidy schemes. In the evaluation report, particular attention shall be paid to the impact of the subsidy schemes on vulnerable groups, including those with an education level of vocational education or lower. Moreover, the report shall include policy information on the socio-economic and long-term effect of the subsidy schemes. The evaluation report shall be published online.

The implementation of the investment shall be completed by 31 December 2024.

*[Investment C4.1 I2: Regional Mobility Teams (RMTs) DELETED]*

Investment C4.1 I3: Up- and reskilling budget for the unemployed

The objective of this investment ('Scholingsbudget WW' or up- and reskilling of the unemployed) is to increase re-employment of persons who receive temporary unemployment benefits and who have a weak labour market position confirmed either by having a low score on the questionnaire on distance to the labour market (Werkverkenner) or having been selected by an UWV (Netherlands Employee Insurance Agency) counsellor as having specific training needs. Funding shall be provided to UWV to finance training programmes to assist persons in this target group in up- and reskilling. The investment shall provide financial support for at least 8 000 training programmes for up- and reskilling of persons from this target group to facilitate their employment.

The implementation of the investment shall be completed by 30 June 2026.

Investment C4.2 I1: National Education Lab AI

The overall objective of this investment to improve education by discussing and proposing scalable
artificial intelligence (AI) solutions for the learning process in primary and/or secondary education. The selection of projects shall be made by the Steering Board for the National Education Lab AI.

The investment shall provide financial support for:

a) at least 20 projects to improve the quality of primary and/or secondary education through digital innovation, to be selected by the Steering Board of the National Education Lab AI;
b) among the selected projects, the completion of at least 10 projects shall contribute to at least one of the following objectives: (i) strengthening tailor-made education; (ii) providing educational products and/or services that have the potential to increase students' motivation; (iii) increasing the knowledge or competence of teachers or students or; (iv) increasing the time available to teachers to support students; and

c) the selected projects shall result in at least two products promoting innovative digital educational solutions that have reached Technology Readiness Level (TRL) 6 (final phase of TRL before the market phase).

The implementation of the investment shall be completed by 31 December

2025. Investment C4.2 I2: Support to newcomers to prevent learning losses

The aim of this investment is to prevent learning losses for newcomers, due to the COVID- 19 pandemic, such as those resulting from school closures. Primary and secondary schoolboards shall receive funding enabling them to provide support to students in secondary school with a migrant background who have been living in the Netherlands for less than two years or students in primary school with a migrant background who have been in the Netherlands for less than four years.

The implementation of the investment shall be completed by 31 December

2023. Investment C4.2 I3: Support to pupils in the last year of secondary school

The aim of this investment is to provide additional support to pupils in their last year of secondary school to mitigate learning losses due to the COVID-19 pandemic, such as those resulting from school closures. The investment shall consist of the launch of an online platform by the Ministry of Education, Culture and Science with learning materials to support pupils with their final exam in secondary school and additional funding for school boards in secondary education enabling schools to provide extra support to pupils in the last year of secondary school. School boards of schools with disadvantaged pupils shall receive additional financial support.

The implementation of the investment shall be completed by 31 December 2022.

Investment C4.2 I4: Laptops and tablets for online and hybrid education to combat and mitigate learning losses

The investment aims at supporting schools to organise hybrid and online education to combat and mitigate learning losses due to the COVID-19 pandemic, such as those resulting from schools closures. The investments shall consist of providing 75 000 devices (laptops and tablets) to selected schools in order to facilitate online and hybrid education for students in primary education, secondary education and vocational secondary education.

The implementation of the investment was to be completed by 31 December 2021.

## D.2. Milestones, targets, indicators, and timetable for monitoring and implementation for non-repayable financial support

| Number | Related Measure (Reform or Investment) | Milestone/ Target | Name | Qualitative indicators (for milestones) | Quantitative indicators (for targets) | | | Indicative timeline for completion | | Description of each milestone and target |
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| | | | | | Unit | Baseline | Goal | Quarter | Year | |
| 84 | C4.1 R1-1<br><br>Reduction of the self-employed persons' deduction | Milestone | Entry into force of the law reducing the tax deduction for self-employed persons | Provision in the law providing for its entry into force | | | | Q1 | 2023 | Entry into force of the law on the reduction of the annual tax deduction for the self-employed persons from EUR 6 310 in 2022 to EUR 5 660 or less in 2023, EUR 5 010 or less in 2024, EUR 4 360 or less in 2025 and EUR 3 710 or less in 2026. The law shall reduce the difference in tax treatment between employees and the self-employed. |
| 85 | C4.1 R2-1<br><br>Disability insurance for self-employed persons | Milestone | Publication in the Official Journal of the law establishing a mandatory disability insurance for self-employed persons | Publication in the Official Journal | | | | Q1 | 2025 | Publication in the Official Journal of the law establishing a mandatory disability insurance for self-employed persons. The law aims to contribute to a better level playing field between employed and self-employed persons. The law shall define the group of insured persons and the executive agencies to implement the insurance and shall determine how the insurance shall be financed. The law may provide for a reasonable transitional period for the effective application of the insurance.<br><br>Implementation instructions requiring the concerned executive agencies to prepare for the introduction of mandatory disability insurance for self-employed persons shall be issued by the Ministry of Social Affairs and Employment and apply upon publication of the law. |

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| 86 | C4.1 R2-2<br><br>Disability insurance for self-employed persons | Milestone | Letter to Parliament on the status of implementation of the mandatory disability insurance | Letter to Parliament | | | | Q1 | 2026 | A letter of the Minister of Social Affairs and Employment to Parliament shall detail the actions taken by the mandated executive agencies for the implementation of the mandatory disability insurance and shall describe the next steps to ensure full operationalisation of the insurance in |

| Number | Related Measure (Reform or Investment) | Milestone/ Target | Name | Qualitative indicators (for milestones) | Quantitative indicators (for targets) | | | Indicative timeline for completion | | Description of each milestone and target |
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| | | | | | Unit | Baseline | Goal | Quarter | Year | |
| | | | | | | | | | | line with the law establishing the mandatory disability insurance for self-employed persons. |
| 87 | C4.1 R3-1<br><br>Reform of the second pillar of the pension system | Milestone | Entry into force of the law reforming the second pillar of the pension system | Provision in the law providing for its entry into force | | | | Q1 | 2023 | Entry into force of the law reforming the second pillar of the pension system. The law shall abolish the systemic redistribution between different age groups (*doorsneesystematiek*), establish an age-independent pension contribution rate with pension rights accrual matching the contribution and establish the rules for new pension contracts based on pension accrual in capital terms.<br><br>The law shall apply immediately to pension contracts signed after the entry into force of the law. The law may provide for a reasonable transitional period for existing pension contracts. Pension contracts with a progressive contribution rate may be exempted from the new law. |
| 88 | C4.1 R3-2<br><br>Reform of the second pillar of the pension system | Milestone | Plans for the transition to a new pension system finalised and published | Publication of transition plans on websites of pension funds | | | | Q1 | 2025 | Pension funds shall publish finalised transition plans for pension contracts under their management on their websites. These plans shall specify the agreement between representatives of employers and employees (i.e. the social partners) on the terms of the new pension contracts and the transition of pension assets to the new pension system. |

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| 89 | C4.1 R3-3<br><br>Reform of the second pillar of the pension system | Milestone | Pension funds' implementation plans finalised and published | Submission of the implementation plan to the Supervisor and publication on pension funds' websites | | | | Q1 | 2026 | Pension funds shall draw up implementation plans for the transition plans mentioned in milestone 88. These implementation plans shall describe how the new pension contracts mentioned in milestone 88 shall be executed and how the transition to the new pension system shall be implemented. The implementation plans shall be submitted to the supervisor of pension funds and published on pension funds' websites. |

| Number | Related Measure (Reform or Investment) | Milestone/ Target | Name | Qualitative indicators (for milestones) | Quantitative indicators (for targets) | | | Indicative timeline for completion | | Description of each milestone and target |
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| 89a | C4.1 R3-3<br><br>Reform of the second pillar of the pension system | Target | Approved decisions on transfer of pension assets of policy holders to the new pension system | | Percentage of policy holders | 0 | 66% | Q2 | 2026 | Pension funds shall take binding decisions (*invaarbesluiten*), i.e. approved by the supervisor, on the transfer to the new pension system of the pension assets of at least 66% of policy holders in the second pillar pension system.<br><br>These decisions shall specify a transfer date of 1 January 2027 at the latest. |
| 90 | C4.1 R4-1<br><br>Tackling bogus self-employment | Milestone | Action plan to reduce bogus self-employment presented to Parliament | Letter to Parliament detailing the action plan | | | | Q4 | 2022 | The Dutch government shall send to Parliament a letter which shall detail the planned actions to reduce bogus self-employment. It shall describe (a) the steps to be taken to abolish the enforcement moratorium on the law deregulating the assessment of employment relationships, (b) the actions to intensify public enforcement of that law and increase the capacity of the relevant executing agencies, and (c) preventive actions against bogus self-employment. |
| 91 | C4.1 R4-2<br><br>Tackling bogus self-employment | Milestone | Publication in the Official Journal of a law modifying the definition of employment relationship | Publication of the law in the Official Journal | | | | Q1 | 2025 | Publication in the Official Journal of the law which shall modify the definition of an employment relationship. The law shall enter into force and become fully applicable by 1 January 2026 at the latest. |
| 92 | C4.1 R4-3<br><br>Tackling bogus self-employment | Milestone | Enforcement moratorium on the law deregulating the assessment of employment relationships abolished | Letter to Parliament abolishing the enforcement moratorium | | | | Q1 | 2025 | The enforcement moratorium on the law deregulating the assessment of employment relationships (*Wet deregulering beoordeling arbeidsrelaties*) shall be abolished. |

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| 93 | C4.1 I1-1<br><br>The Netherlands continues to learn | Target | Career advice to support individuals | | Number of individuals receiving career advice | 0 | 68 705 | Q3 | 2020 | 68 705 individuals shall receive professional development advice to reorient their careers provided by qualified career advisors. |

| Number | Related Measure (Reform or Investment) | Milestone/ Target | Name | Qualitative indicators (for milestones) | Quantitative indicators (for targets) | | | Indicative timeline for completion | | Description of each milestone and target |
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| | | | | | Unit | Baseline | Goal | Quarter | Year | |
| 94 | C4.1 I1-2<br><br>The Netherlands continues to learn | Target | Skill trainings to support individuals | | Number of individuals receiving skills training | 0 | 119 000 | Q4 | 2022 | 119 000 individuals shall participate in free training and learning activities to support skills development. |
| 95 | C4.1 I1-3<br><br>The Netherlands continues to learn | Target | Tailor-made sectoral pathways to support the transition to employment | | Number of tailor-made pathways created | 0 | 21 | Q2 | 2023 | 21 tailor-made sectoral pathways shall be created. These pathways shall contain at least one of the following elements: career advice (i.e. focused on the current job, skills and career path), career guidance (i.e. focused on career changes and/or new skills and jobs), skills training and recognition of acquired competencies advice. |
| 96 | C4.1 I1-4<br><br>The Netherlands continues to learn | Milestone | Independent evaluation of the socio-economic impact of the subsidy schemes under "The Netherlands continues to learn" | Independent evaluation completed and report published | | | | Q4 | 2024 | An independent evaluation shall be carried out on the socio-economic effects of the subsidy schemes under "The Netherlands continues to learn". The evaluation report shall include information on the possible ways to improve policy processes underlying the design and implementation of the schemes. In the evaluation report particular attention shall be paid to the impact of the subsidy schemes on vulnerable groups, including those with an education level of vocational education or lower. The report shall include policy information on the socio-economic and long-term effect of the subsidy schemes. The evaluation report shall be published online. |
| 97a | C4.1 I3-1<br><br>Up- and reskilling budget for the unemployed | Milestone | Entry into force of a budget law | Provision in the law providing for a financial framework | | | | Q4 | 2023 | Entry into force of a budget law providing for a financial framework through which a structural budget shall be made available for up- and reskilling of persons who receive temporary unemployment benefits and who have a weak labour market position. |

| Number | Related Measure (Reform or Investment) | Milestone/ Target | Name | Qualitative indicators (for milestones) | Quantitative indicators (for targets) | | | Indicative timeline for completion | | Description of each milestone and target |
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| 98a | C4.1 I3-2<br><br>Up- and reskilling budget for the unemployed | Target | Financing of training programmes for up- and reskilling of unemployed persons | | Number of training programmes | 0 | 8 000 | Q2 | 2026 | At least 8 000 training programmes shall be financed in the period 2023-2025 for up-and reskilling for persons who receive temporary unemployment benefits and who have a weak labour market position. |
| 101 | C4.2 I1-1<br><br>National Education Lab AI | Target | Projects selected to promote innovative digital educational solutions | | Number of projects | 0 | 20 | Q2 | 2024 | At least 20 projects to improve the quality of primary and/or secondary education through digital innovation shall be selected by the Steering Board of the National Education Board on Artificial Intelligence. |
| 102 | C4.2 I1-2<br><br>National Education Lab AI | Target | Projects promoting innovative digital educational solutions completed | | Number of projects | 0 | 10 | Q4 | 2025 | Among the selected projects, at least 10 projects shall be completed that have contributed to at least one of the following objectives: (i) strengthening tailor-made education; (ii) providing educational products and/or services that have the potential to increase students' motivation; (iii) increasing the knowledge or competence of teachers or students; (iv) increasing the time available to teachers to support students. |
| 103 | C4.2 I1-3<br><br>National Education Lab AI | Target | Delivery of two products with Technology Readiness Level 6 | | Number of products | 0 | 2 | Q4 | 2025 | The selected projects shall result in at least two products promoting innovative digital educational solutions that have reached Technology Readiness Level 6. |
| 104 | C4.2 I2-1<br><br>Support to newcomers to prevent learning losses | Target | Support to schoolboards of primary and secondary schools to provide extra support to | | Number of primary and secondary schools receiving funding | 0 | 2 198 | Q4 | 2023 | The schoolboards of at least 1 800 primary schools and 398 secondary schools shall receive funding enabling them to provide support to newcomers with the aim of preventing learning losses due to the COVID-19 pandemic. |

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| | | | newcomers | | through their schoolboards | | | | | |

| Number | Related Measure (Reform or Investment) | Milestone/ Target | Name | Qualitative indicators (for milestones) | Quantitative indicators (for targets) | | | Indicative timeline for completion | | Description of each milestone and target |
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| | | | | | Unit | Baseline | Goal | Quarter | Year | |
| 105 | C4.2 I3-1<br><br>Support to pupils in the last year of secondary school | Milestone | Launch of an online platform to support pupils in the last year of secondary school | Launch of an online platform | | | | Q4 | 2021 | An online platform shall be launched by the Ministry of Education, Culture and Science to support pupils in the last year of secondary school with their final exam. The platform shall contain webinars, assignments and instructional videos on examination topics. |
| 106 | C4.2 I3-2<br><br>Support to pupils in the last year of secondary school | Target | Support to school boards to provide extra support to pupils in the last year of secondary school | | Number of school boards receiving funding | 0 | 300 | Q4 | 2022 | At least 300 school boards shall receive funding enabling them to support pupils in the last year of secondary school with the aim of mitigating learning losses due to the COVID-19 pandemic. School boards of schools with disadvantaged pupils shall receive additional financial support. |
| 107 | C4.2 I4-1<br><br>Laptops and tablets for online and hybrid education to combat and mitigate learning losses | Target | Number of digital devices provided | | Number of digital devices | 0 | 75 000 | Q4 | 2021 | 75 000 digital devices shall be provided to schools to support online and hybrid education for students in primary education, secondary education and vocational education (MBO). |

## E. COMPONENT 5: STRENGTHENING PUBLIC HEALTHCARE AND PANDEMIC PREPAREDNESS

This component of the Dutch recovery and resilience plan focuses on strengthening the public health sector and pandemic preparedness of the Dutch healthcare system. It includes four investments to reduce the shortage of human resources in the healthcare sector in times of a health crisis and to increase the intensive care capacity. In addition, the measures included in the component aim to enable remote healthcare through the use of e-services and to strengthen data exchanges between healthcare institutions.

The component aims to contribute to Country-Specific Recommendations addressed to the Netherlands, in particular to take all necessary measures to strengthen the resilience of the healthcare system, including by tackling shortages of healthcare workers in times of a health crisis and stepping up the deployment of relevant e-health tools (Country-Specific Recommendation 1 in 2020).

It is expected that no measure in this component does significant harm to environmental objectives within the meaning of Article 17 of Regulation (EU) 2020/852, taking into account the description of the measures and the mitigating steps set out in the recovery and resilience plan in accordance with the 'Do no significant harm' Technical Guidance (2021/C58/01).

### E.1. Description of the reforms and investments for non-repayable financial support

Investment C5.1 I1: Temporary additional human resources capacity for care in times of crisis

The objective of this investment is to ensure adequate human resources capacity for care in times of crisis. The investment aims at providing education and 'on the job training' for persons in the first year of middle and higher professional healthcare education ("mbo" and "hbo") and at creating a national healthcare reserve of former healthcare professionals from which healthcare institutions can recruit additional staff in times of a crisis.

The investment shall provide financial support for:

a) vocational education and 'on the job training' in the healthcare sector;
b) communication campaigns, training and matching of former healthcare professionals to healthcare organisations, which shall lead to setting up a reserve of 2 500 former healthcare professionals who may be recruited by healthcare institutions in times of need, such as during a future health crisis.

The implementation of the investment shall be completed by 31 December

2025. Investment C5.1 I2: Extension of Intensive Care

The objective of this investment is to increase the capacity of hospitals to care for patients in particular with COVID-19. The investment aims at improving both human resources and infrastructure within hospitals to make them able to take care of COVID-19 patients, during the COVID-19 crisis and afterwards. Hospitals may maintain or remove the facilities (mostly hospital refurbishments aimed at expanding intensive care units) that increased the capacity of the intensive care units during the COVID-19 pandemic after the expiry of the subsidy scheme. The trained staff may be regularly deployed or permanently recruited by hospitals with a view to helping to reduce labour shortages in this sector.

The investment shall provide financial support for:

a) 51 hospitals to adapt the facilities to increase the number of fixed and flexible intensive care beds; and

b) 67 hospitals to train and educate their staff to increase the capacity of intensive and clinical care units.

The implementation of the investment shall be completed by 31 December

2023. Investment C5.1 I3: SET COVID-19

The objective of this investment (Stimulating e-health at home – *Stimulering E-health Thuis, SET*) is to support care for persons living at home, in particular for older people and people with vulnerable health. Additional care and support required for these two categories of vulnerable people shall be provided through e-health solutions during the COVID-19 pandemic.

The investment shall provide financial support through grants for the use of different e-health applications (online healthcare via video connection, diagnosis via an application and medicine dispensers) by care providers in general medical care, district nursing, mental healthcare and social assistance providers.

The implementation of the investment shall be completed by 31 December

2022. Investment C5.1 I4: Health Research Infrastructure (HRI)

The objective of this investment is to stimulate innovation in life sciences and the healthcare sector by standardising and connecting data among the Health Research Infrastructures (Health RI) consortium. The investment aims at developing an integrated national health data infrastructure, removing social and organisational barriers through agreement between public and private stakeholders, and creating a central point for data issuance.

The investment shall provide financial support for:

a) the development and operationalisation of a support system for researchers composed of a service desk at regional level and a central service desk at national level;
b) the adoption of a road map for secondary use of health data, which shall specify the steps to be taken by university medical centres to ensure that their health data can be located, accessed, exchanged and reused; and
c) the operationalisation of a first version of the data portal for locating and accessing health data.

The implementation of the investment shall be completed by 31 December 2023.

## E.2. Milestones, targets, indicators, and timetable for monitoring and implementation for non-repayable financial support

| Number | Related Measure (Reform or Investment) | Milestone/ Target | Name | Qualitative indicators (for milestones) | Quantitative indicators (for targets) | | | Indicative timeline for completion Description of each milestone and target | | Description of each milestone and target |
|---|---|---|---|---|---|---|---|---|---|---|
| | | | | | Unit | Baseline | Goal | Quarter | Year | |
| 108a | C5.1 I1-1<br><br>Temporary additional human resources capacity for care in times of crisis | Milestone | Financial framework enabling training in the healthcare sector | Adoption of a financial framework, structurally embedding training in healthcare in a labour market programme for the sector | | | | Q4 | 2024 | Adoption of a financial framework, structurally embedding training in healthcare in a labour market programme for the sector (the 'TAZ' Labour Market Care and Wellbeing programme) |
| 109a | C5.1 I1-2<br><br>Temporary additional human resources capacity for care in times of crisis | Target | Number of persons participating in the vocational education and 'on the job training' programme | | Number of persons | 0 | 8 325 | Q4 | 2025 | At least 8 325 persons shall have participated in the vocational education and 'on the job training' programme of the first year of middle and higher professional healthcare education in the academic year 2023/2024 ("mbo" and "hbo"). |
| 110 | C5.1 I1-3<br><br>Temporary additional human resources capacity for care in times of crisis | Target | National Health Care Reserve Pool created | | Number of reserve ex-healthcare professionals | 0 | 2 500 | Q4 | 2024 | Through communication campaigns and training and matching of former healthcare professionals to healthcare organisations, a reserve of at least 2 500 former healthcare professionals shall be created, from which healthcare institutions may recruit temporary help in times of need, such as during a future health crisis. |

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| 111 | C5.1 I2-1<br><br>Extension of | Target | Number of hospitals | | Number of hospitals | 0 | 51 | Q4 | 2023 | At least 51 hospitals shall adapt their facilities in order to increase the number of fixed and flexible intensive care |

| Number | Related Measure (Reform or Investment) | Milestone/ Target | Name | Qualitative indicators (for milestones) | Quantitative indicators (for targets) | | | Indicative timeline for completion Description of each milestone and target | | Description of each milestone and target |
|---|---|---|---|---|---|---|---|---|---|---|
| | | | | | Unit | Baseline | Goal | Quarter | Year | |
| | Intensive Care | | having completed adaptations of facilities for existing fixed beds and flexible beds | | | | | | | beds. |
| 112 | C5.1 I2-2<br>Extension of Intensive Care | Target | Training of hospital staff | | Number of hospitals | 0 | 67 | Q4 | 2023 | At least 67 hospitals shall train and educate their staff to increase the capacity of intensive and clinical care units. |
| 113 | C5.1 I3-1<br>SET COVID-19 | Target | Number of grants awarded | | Number | 0 | 1 000 | Q4 | 2022 | At least 1 000 grants shall be awarded to care providers for the use of different e-health applications (such as online healthcare via video connection, diagnosis via an application and medicine dispensers) in general medical care, district nursing, community care, mental healthcare and social assistance. |
| 114 | C5.1 I4-1<br>Health Research Infrastructure (HRI) | Milestone | Support system for researchers operational – Service desks | Regional and national service desks are operational | | | | Q4 | 2022 | A support system for researchers composed of a service desk at regional level and a central service desk at national level shall be developed and be operational. |

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| 115 | C5.1 I4-2<br><br>Health Research Infrastructure (HRI) | Milestone | FAIR data (making sure data can be findable, accessible, interoperable and reusable) roadmap | A roadmap for FAIR data creation has been adopted | | | | Q4 | 2023 | A road map for findable, accessible, interoperable and reusable (FAIR) secondary use of health data shall be developed by the Health Research Infrastructure consortium and adopted by university medical centres (UMC). The road map shall specify the steps to be taken by UMC to ensure that their health data can be located, accessed, exchanged and reused. |

| Number | Related Measure (Reform or Investment) | Milestone/ Target | Name | Qualitative indicators (for milestones) | Quantitative indicators (for targets) | | | Indicative timeline for completion Description of each milestone and target | | Description of each milestone and target |
|---|---|---|---|---|---|---|---|---|---|---|
| | | | | | Unit | Baseline | Goal | Quarter | Year | |
| | | | adopted | | | | | | | |
| 116 | C5.1 I4-3<br><br>Health Research Infrastructure (HRI) | Milestone | Operational data portal | Data portal for locating and accessing research data is operational | | | | Q4 | 2023 | The first version of the data portal for locating and accessing health data shall be operational, which shall mean that university medical centres (UMC) have become connected to the national data infrastructure. |

## F. COMPONENT 6: TACKLING AGGRESSIVE TAX PLANNING AND MONEY LAUNDERING

The objective of this component of the Dutch recovery and resilience plan is to tackle more effectively aggressive tax planning and money laundering in the Netherlands. The component consists of five reforms addressing aggressive tax planning and one reform addressing money laundering.

The component contributes to tackling tax avoidance by (i) imposing a conditional withholding tax on dividends paid to low-tax jurisdictions and in situations that constitute tax abuse under the Dutch anti-abuse regulations, (ii) introducing a law on countering mismatches in the application of the arm's length principle, (iii) preventing a tax exemption via a specific interest deduction limitation, (iv) limiting liquidation and cessation arrangements, and (v) limiting loss relief. The Netherlands also plans to monitor developments on combating tax avoidance.

The money laundering challenges are addressed by a strategy aiming at (i) increasing the staff capacity of the Financial Intelligence Unit (FIU) by 20 full-time equivalents and (ii) introducing a limit on cash payments. In this way, the component aims at raising barriers for criminals to launder money and strengthening investigation and prosecution capacity.

The component contributes to addressing the Country-Specific Recommendations on aggressive tax planning (Country-Specific Recommendation 1 in 2019 and 4 in 2020) and on money laundering (Country-Specific Recommendation 4 in 2020).

It is expected that no measure in this component does significant harm to environmental objectives within the meaning of Article 17 of Regulation (EU) 2020/852, taking into account the description of the measures and the mitigating steps set out in the recovery and resilience plan in accordance with the 'Do no significant harm' Technical Guidance (2021/C58/01).

### F.1. Description of the reforms and investments for non-repayable financial support

Reform C6.1 R1: Dutch tax policy

The objective of the reform is to limit opportunities for aggressive tax planning and to reduce the funds flowing from the Netherlands to low-tax jurisdictions. The withholding tax on dividends aims at enabling the Netherlands to tax such payments to countries that levy little tax or none at all.

The reform shall consist of the introduction of a withholding tax on dividends paid to low-tax jurisdictions and in situations that constitute tax abuse under the Dutch anti-abuse regulations. It shall also include a monitoring report on the effects of the policies against tax avoidance under this component.

The implementation of the reform shall be completed by 31 December 2025.

Reform C6.1 R2: Tackling mismatches in the application of the arm's length principle

The objective of this reform is to address mismatches arising from a different application or interpretation of the arm's length principle in corporate taxation. In particular, in international situations, such mismatches may result in a proportion of the profits of a multinational company not being included in a tax levied on profit. The aim of the reform is to neutralise transfer pricing or holding gains and losses in order to prevent situations of double non-taxation and to make the Dutch taxation system more transparent internationally.

The reform shall consist of the entry into force of a law tackling mismatches in the application of the arm's length principle.

The implementation of the reform was to be completed by 31 March 2022.

Reform C6.1 R3: Amendment of the specific interest deduction limitation to prevent tax exemptions on negative interests and positive currency results

The objective of the reform is to avoid that the anti-abuse interest deduction limitation from the Corporate Income Tax Act (Article 10a) leads to undue tax exemptions.

The reform shall consist of the entry into force of amendments to the Corporate Income Tax Act to avoid application of the specific interest deduction limitation when it leads to an exemption from taxes on negative interests and positive currency results.

The implementation of the reform was to be completed by 31 March 2021.

Reform C6.1 R4: Limitation of the deduction of liquidation and cessation

losses

The objective of the reform is to limit the deductibility of final losses of an entity (liquidation losses) and final losses of a permanent establishment (cessation losses) in the corporate income tax.

This reform shall amend the Corporate Income Tax Act to limit the deductibility of liquidation and cessation losses by introducing three necessary conditions for these losses to be tax-deductible:

a) temporal condition: liquidation or cessation losses shall be deductible only if the liquidation or cessation is completed within three years following the calendar year in which the business operations ceased or the calendar year in which the decision thereon was taken;
b) territorial condition: liquidation or cessation losses shall be taken into account for tax deduction only if the dissolved entity or permanent establishment was established in the Netherlands, the European Union, the European Economic Area or third countries with which the European Union has a qualifying Association Agreement; and
c) quantitative condition: deduction of liquidation losses shall be possible only if there is a decisive influence (controlling interest), which shall mean that the taxpayer has the power to determine the activities of the liquidated entity.

The territorial and the quantitative conditions shall apply only to losses that exceed EUR 5 000 000.

The implementation of the reform was to be completed by 31 March 2021.

Reform C6.1 R5: Limitation of loss relief

The objective of the reform is to limit the possibility of offsetting profits against losses from other years. The reform aims to prevent companies with profitable activities in the Netherlands from circumventing the payment of corporate tax.

This reform shall amend the Corporate Income Tax Act, which shall limit the deduction of losses in the corporate income tax. Loss relief shall only be available up to 50% of the taxable profit exceeding the amount of EUR 1 000 000 combined with an unlimited loss carry-forward period (previously up to six years). If taxable profits are below or up to EUR 1 000 000, losses shall be fully deductible.

The implementation of the reform was to be completed by 31 March 2022.

Reform C6.1 R6: Anti-money laundering policy

The objective of the reform is to strengthen the Netherlands' anti-money laundering framework and to combat the misuse of the Dutch financial system by criminals.

The reform shall consist of:

a) the reinforcement of the Financial Intelligence Unit (FIU), which is responsible for preventing and detecting money laundering, fighting against fraud and trace financing of crimes, by employing 20 additional full-time equivalents; and
b) the entry into force of a law that introduces a limit on cash payments.

The implementation of the reform shall be completed by 31 March 2025.

## F.2. Milestones, targets, indicators, and timetable for monitoring and implementation for non-repayable financial support

| Number | Related Measure (Reform or Investment) | Milestone/ Target | Name | Qualitative indicators (for milestones) | Quantitative indicators (for targets) | | | Indicative timeline for completion | | Description of each milestone and target |
|---|---|---|---|---|---|---|---|---|---|---|
| | | | | | Unit | Baseline | Goal | Quarter | Year | |
| 117 | C6.1 R1-1<br><br>Dutch tax policy | Milestone | Entry into force of a law establishing a withholding tax | Provision in the law providing for its entry into force | | | | Q1 | 2024 | Entry into force from 1 January 2024 of a law on withholding tax on dividends paid to low-tax jurisdictions and in situations that constitute tax abuse under the Dutch anti-abuse regulations. |
| 118 | C6.1 R1-2<br><br>Dutch tax policy | Milestone | Letter monitoring the effects of the tax policy changes sent to Parliament | Monitoring letter sent by the cabinet to Parliament | | | | Q4 | 2025 | A letter monitoring the effects of policies against tax avoidance shall be sent by the cabinet to Parliament and shall be made publicly available online. The letter shall include the early monitoring of financial flows (dividends, interests and royalties) from and to the Netherlands based on independent data reported by the Dutch central bank (*De Nederlandsche Bank)*. |
| 119 | C6.1 R2-1<br><br>Tackling mismatches in the application of the arm's length principle | Milestone | Entry into force of the law tackling mismatches in the application of the arm's length principle | Provision in the law providing for its entry into force | | | | Q1 | 2022 | Entry into force of the law tackling mismatches in the application of the arm's length principle. The law shall eliminate mismatches that relate to a difference in transfer pricing or in valuation of acquired assets which lead to double non-taxation. |

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| 120 | C6.1 R3-1<br><br>Amendment of the specific interest deduction | Milestone | Entry into force of amendments to the Corporate Income Tax Act to eliminate tax | Provision in the law amending the Corporate Income Tax Act providing for its entry into force | | | | Q1 | 2021 | Entry into force of amendments to the Corporate Income Tax Act (Article 10a) which shall modify the specific interest deduction limitation in the Corporate Income Tax Act so that the application of this anti-abuse rule may not lead to an undue |

| Number | Related Measure (Reform or Investment) | Milestone/ Target | Name | Qualitative indicators (for milestones) | Quantitative indicators (for targets) | | | Indicative timeline for completion | | Description of each milestone and target |
|---|---|---|---|---|---|---|---|---|---|---|
| | | | | | Unit | Baseline | Goal | Quarter | Year | |
| | limitation to prevent tax exemptions on negative interests and positive currency results | | exemptions on negative interests and positive currency results | | | | | | | exemption from paying taxes on negative interests and positive currency results. |

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| 121 | C6.1 R4-1<br><br>Limitation of tax deductions due to liquidation and cessation losses | Milestone | Entry into force of amendments to the Corporate Income Tax Act to limit the exemption from taxes due to liquidation and cessation losses | Provision in the law amending the Corporate Income Tax Act providing for its entry into force | | | | Q1 | 2021 | Entry into force of amendments to the Corporate Income Tax Act limiting the deductibility of liquidation and cessation losses. The amendments shall introduce three necessary conditions for liquidation and cessation losses to be tax-deductible:<br><br>a) Temporal condition: liquidation and cessation losses shall be deductible only if the liquidation or cessation is completed within three years following the calendar year in which the business operations ceased or the calendar year in which the decision thereon was taken.<br>b) Territorial condition: liquidation and cessation losses shall be tax deductible only if the entity or permanent establishment was established in the Netherlands, the European Union, the European Economic Area or a third country with which the European Union has a qualifying Association Agreement.<br>c) Quantitative condition: tax deduction of liquidation losses shall be possible only if there is a decisive influence (controlling interest), which shall mean that the taxpayer has the power to determine the activities of the liquidated entity.<br><br>The territorial and the quantitative conditions shall apply only when losses are above EUR 5 000 000. |

| Number | Related Measure (Reform or Investment) | Milestone/ Target | Name | Qualitative indicators (for milestones) | Quantitative indicators (for targets) | | | Indicative timeline for completion | | Description of each milestone and target |
|---|---|---|---|---|---|---|---|---|---|---|
| | | | | | Unit | Baseline | Goal | Quarter | Year | |
| 122 | C6.1 R5-1<br><br>Limitation of loss relief | Milestone | Entry into force of amendments to the Corporate Income Tax Act to limit loss relief | Provision in the law amending the Corporate Income Tax Act providing for its entry into force | | | | Q1 | 2022 | Entry into force of amendments to the Corporate Income Tax Act to reduce loss relief in corporate taxation as follows: loss relief shall only be available up to 50% of the taxable profit exceeding the amount of EUR 1 000 000 combined with an unlimited loss carry-forward period (previously up to six years). In the case of taxable profits below or up to EUR 1 000 000, losses shall be fully deductible. |
| 123 | C6.2 R6-1<br><br>Anti-money laundering policy | Target | Increase in the number of full-time equivalents of the Financial Intelligence Unit | | Number | 82 | 102 | Q4 | 2024 | The staff of the Financial Intelligence Unit (FIU) shall be increased by 20 full-time equivalents, compared to January 2022, whose main task shall be to detect money laundering, fight against fraud and trace financing of crimes. |
| 124 | C6.2 R6-2<br><br>Anti-money laundering policy | Milestone | Entry into force of a law that introduces a limit on cash payments | Provision in the law providing for its entry into force | | | | Q1 | 2025 | Entry into force of a law that introduces a limit on cash payments. |

## G. AUDIT AND CONTROL

### G.1. Description of the reforms and investments for non-repayable financial support

In order to protect the financial interests of the Union effectively, a central repository system for recording and storing all relevant data related to the implementation of the recovery and resilience plan – comprising at least the achievement of milestones and targets, data on final recipients, contractors, subcontractors and beneficial owners – shall be in place and operational before the first payment request is submitted. The Netherlands shall submit a dedicated audit report before the first payment request confirming the existence of the functionalities of the repository system.

In addition, the relevant legal mandates and assignments to the authorities involved in the coordination, monitoring, control and audit of the implementation of the Dutch recovery and resilience plan shall be adopted in accordance with the national legislation before the first payment request is submitted.

## G.2. Milestones, targets, indicators, and timetable for monitoring and implementation for non-repayable financial support

| Number | Related Measure (Reform or Investment) | Milestone/ Target | Name | Qualitative indicators (for milestones) | Quantitative indicators (for targets) | | | Time | | Description of each milestone and target |
|---|---|---|---|---|---|---|---|---|---|---|
| | | | | | Unit | Baseline | Goal | Quarter | Year | |
| 125 | C7-1<br><br>Audit and Control, Implementation and Complementarity | Milestone | Repository system for Audit and Control: information for monitoring implementation of RRF | Audit report confirming repository system functionalities | | | | Q1 | 2023 | A central repository system for monitoring the implementation of the RRF shall be in place and operational.<br>The system shall include, as a minimum, the following functionalities:<br>(a) collection of data and monitoring of the achievement of milestones and targets;<br>(b) collection, storage of, and ensure access to, the data required by Article 22 (2) (d) (i) to (iii) of Regulation (EU) 2021/241 (RRF Regulation). |
| 126 | C7-2<br><br>Audit and Control, Implementation and Complementarity | Milestone | Entry into force of the ministerial decree amending the statute of the audit body (“Auditdienst rijk”) | Provision in the ministerial decree indicating its entry into force | | | | Q4 | 2022 | The ministerial decree amending the statute of the audit body (“Auditdienst Rijk”) shall include the mandate to set up and carry out system audits and substantive testing related to the Netherlands’ recovery and resilience plan.<br><br>The Ministry of Finance shall give the Dutch audit body (“Auditdienst Rijk”) the relevant assignment to set up and carry out system audits and substantive testing related to the Netherlands’ recovery and resilience plan. |

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| 127 | C7-3<br><br>Audit and Control, Implementation and Complementarity | Milestone | Entry into force of a ministerial decree amending the organisational decision (“organisatiebesluit”) defining the mandate of the programme directorate for the recovery and resilience plan | Provision in the ministerial decree indicating entry into force | | | | Q4 | 2022 | The Programme Directorate for the recovery and resilience facility of the Ministry of Finance shall be officially mandated via the entry into force of a ministerial decree amending the organisational decision of the Ministry of Finance (“organisatiebesluit Ministry of Finance”) as the coordinating body for the implementation of Netherlands’ recovery and resilience plan. |

## H. REPowerEU

The REPowerEU component contributes to addressing the challenge of reducing reliance on fossil fuels. The objectives of the component are to improve energy efficiency in buildings, facilitate investments into the electricity grid, contribute to addressing grid congestion and accelerating legal procedures for renewable energy projects. All of these objectives aim to contribute to the broader goal of increasing the share of renewable energy sources in the Netherlands' energy mix. The measures in this component have a cross-border or multi-country dimension, as they contribute to securing energy supply in the Union as a whole.
The REPowerEU component contributes to addressing Country-Specific Recommendations to focus investment-related economic policy on renewable energy, energy efficiency and greenhouse gas emissions reduction strategies (Country-Specific Recommendation 3 in 2019), to focus investment on the green and digital transition (Country-Specific Recommendation 3 in 2020) and to reduce overall reliance on fossil fuels by accelerating the deployment of renewables, in particular by boosting complementary investments in network infrastructure and further streamlining permitting procedures and improving energy efficiency, in particular in buildings (Country-Specific Recommendation 4 in 2022).
It is expected that no measure in this component does significant harm to environmental objectives within the meaning of Article 17 of Regulation (EU) 2020/852, taking into account the description of the measures and the mitigating steps set out in the recovery and resilience plan in accordance with the 'Do no significant harm' Technical Guidance (2021/C58/01).

### H.1. Description of the reforms and investments for non-repayable financial support

Investment C8 I1 (Scaled-up measure): Investment subsidy for sustainable energy and energy savings

The objective of this measure is to scale-up C3.2 I2 'Investment subsidy for sustainable energy and energy savings' under component 3 (Improving the housing market and making real estate more energy efficient). The scaled-up part of the investment shall increase the number of interventions by 355 600 and shall subsidise the eligible interventions listed in the description of investment C3.2 I2 'Investment subsidy for sustainable energy and energy savings'. The additional interventions shall have the objective of achieving on average at least a 30% primary energy demand reduction.

The implementation of the investment shall be completed by 30 June

2026. Reform C8 R1: Energy market reform package

This reform aims to tackle several challenges related to energy markets the Netherlands is facing. The reform shall include the following elements:

a. Actions that aim at reducing congestion on the Dutch electricity grid that shall include i) the entry into force of a decision by the Authority for Consumers and Markets amending the electricity grid code to provide additional instruments to grid operators for flexible grid use when the grid is congested as well as incentives for demand reduction and reallocation of grid capacity to users of the grid; and ii) adoption of the 12 'Provincial Multiannual Programmes for Energy and Climate Infrastructure 2.0' (*provinciale Meerjarenprogramma's Infrastructuur Energie en Klimaat, pMIEK)*.

b. Entry into force of a ministerial decree establishing the priority framework for investments in the electricity grid by transmission and distribution system operators. The framework shall ensure that investments that are part of the national and provincial Multiannual Programmes for Energy and Climate Infrastructure *(Meerjarenprogramma's Infrastructuur Energie en Klimaat, MIEK)* shall be prioritised.

c. Entry into force of an act amending the Environment and Planning Act (*Omgevingswet)*. The amending act shall accelerate the permitting procedures for renewable energy projects. The scope of renewable energy projects that shall benefit from the acceleration shall be defined in a subordinate decree.

The implementation of the reform shall be completed by 31 December 2025.

## H.2. Milestones, targets, indicators, and timetable for monitoring and implementation for non-repayable financial support

| Number | Related Measure (Reform or Investment) | Milestone/Target | Name | Qualitative indicators (for milestones) | Quantitative indicators (for targets) | | | Time | | Description of each milestone and target |
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| | | | | | Unit | Baseline | Goal | Quarter | Year | |
| 128 | C8-I1 Investment subsidy for sustainable energy and energy savings | Target | Sustainable energy and energy savings interventions subsidised | | Number of subsidised interventions | 0 | 134 050 | Q2 | 2024 | At least 134 050 interventions under the investment subsidy for sustainable energy and energy savings (solar boilers, thermal connections, insulation, heat pumps and, from 2023 onwards, electric cooking installations) shall be subsidised. The interventions shall have the objective of achieving on average at least a 30% primary energy demand reduction. This requirement shall refer to the total interventions subsidised under targets 128. |
| 129 | C8-I1 Investment subsidy for sustainable energy and energy savings | Target | Sustainable energy and energy savings interventions subsidised | | Number of subsidised interventions | 134 050 | 231 985 | Q2 | 2025 | At least an additional 97 935 interventions under the investment subsidy for sustainable energy and energy savings (solar boilers, thermal connections, insulation, heat pumps and, from 2023 onwards, electric cooking installations) shall be subsidised. The interventions shall have the objective of achieving on average at least a 30% primary energy demand reduction. This requirement shall refer to the total interventions subsidised under targets 128 and 129. |
| 130 | C8-I1 Investment subsidy for sustainable energy and | Target | Sustainable energy and energy savings interventions subsidised | | Number of subsidised interventions | 456 985 | 580 600 | Q2 | 2026 | At least an additional 123 615 interventions under the investment subsidy for sustainable energy and energy savings (solar boilers, thermal connections, insulation, heat pumps |

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| | energy savings | | | | | | | | | and, from 2023 onwards, electric cooking installations) shall be subsidised. The interventions shall have the objective of achieving on average at least a 30% primary energy demand reduction. This requirement shall refer to the total interventions subsidised under targets 83, 128, 129 and 130. |
| 131 | C8-R1 Energy market reform package | Milestone | Entry into force of a decision by the Authority for Consumers and Markets amending the electricity grid code | Provision in the decision by the Authority for Consumers and Markets providing for its entry into force | | | | Q4 | 2022 | Entry into force of a decision by the Authority for Consumers and Markets amending the electricity grid code. The decision shall provide additional instruments to grid operators for flexible grid use when the grid is congested. It shall also provide incentives for demand reduction and for reallocation of grid capacity to users of the grid. |
| 132 | C8-R1 Energy market reform package | Milestone | Entry into force of a ministerial decree establishing the priority framework for electricity grid investments | Provision in the ministerial decree providing for its entry into force | | | | Q2 | 2023 | Entry into force of a ministerial decree establishing the priority framework for electricity grid investments by transmission and distribution system operators. The framework shall ensure that investments that are part of the national and provincial Multiannual Programmes for Energy and Climate Infrastructure (MIEK) shall be prioritised. |
| 133 | C8-R1 Energy market reform package | Target | Adoption of 12 'Provincial Multiannual Programmes for Energy and Climate Infrastructure 2.0' | | Number of programmes adopted | 0 | 12 | Q2 | 2025 | A total of 12 'Provincial Multiannual Programmes for Energy and Climate Infrastructure (pMIEK) 2.0' (one for each province) shall be adopted. These programmes shall prioritise energy infrastructure projects by grid operators related to the expansion of the electricity grid at the provincial level. |
| 134 | C8-R1 | Milestone | Entry into force of | Provision in the act | | | | Q4 | 2025 | Entry into force of an act amending |

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| | Energy market reform package | | an act amending the Environment and Planning Act | amending the Environment and Planning Act providing for its entry into force | | | | | | the Environment and Planning Act. The amending act shall introduce the following changes in the permitting procedures for renewable energy projects:<br>a) All administrative legal proceedings shall be conducted before the Council of State;<br>b) Appeals against rulings by the Council of State shall be filed within 6 months;<br>c) Appeals against rulings by the Council of State shall be motivated by the party filing the appeal within the period during which an appeal can be filed.<br>The scope of renewable energy projects that shall benefit from this acceleration shall be defined in a subordinate decree. |

### 2. Estimated total cost of the recovery and resilience plan

The estimated total cost of the recovery and resilience plan of the Netherlands is EUR 5 443 293 000.

The estimated total costs of the REPowerEU chapter is EUR 735 000 000.

## SECTION 2: FINANCIAL SUPPORT

### 1. Financial contribution

The instalments referred to in Article 2(2) shall be organised in the following manner:

1.1. First Instalment (non-repayable support):

| Sequential Number | Related Measure (Reform or Investment) | Milestone / Target | Name |
|---|---|---|---|
| 3 | C1.1 R2-1<br>Introduction and tightening of the CO2 levy for industry | Milestone | Entry into force of a law introducing the industrial CO2 levy |
| 4 | C1.1 R2-2<br>Introduction and tightening of the CO2 levy for industry | Milestone | Entry into force of a law tightening the industrial CO2 levy |
| 5 | C1.1 R3-1<br>Increase in the Air Travel Tax (ATT) | Milestone | Entry into force of a law increasing the air travel tax for air passengers departing from an airport in the Netherlands |
| 35 | C2.1 I1-1<br>Quantum Delta NL | Milestone | Quantum Delta NL set-up |
| 46 | C2.2 I1-1<br>European Rail Traffic Management System (ERTMS) | Milestone | ERTMS planning study Kijfhoek-Belgian border completed |
| 58 | C2.3 R1-1<br>Public information management (Open Government Act) | Milestone | Entry into force of the Open Government Act |
| 59 | C2.3 R1-2<br>Public information management (Open Government Act) | Milestone | Publication of updated action plans on improving information management |
| 67 | C3.1 R1-1<br>Increasing the vacant possession value ratio | Milestone | Entry into force of legislation increasing the vacant possession value ratio |
| 69 | C3.1 R3-1<br>Centralised planning to increase housing supply | Milestone | Agreements between the national government and the provinces on the realisation of 900 000 new dwellings |

| Sequential Number | Related Measure (Reform or Investment) | Milestone / Target | Name |
|---|---|---|---|
| 73 | C3.1 R4-1<br>Increase income-dependency of rent | Milestone | Entry into force of legislation to increase the maximum annual rent increase for medium- to high-income tenants living in social housing |
| 74 | C3.1 R5-1<br>Accelerating residential construction process and procedures | Milestone | Letter to Parliament on planning process bottlenecks identifying possible solutions published |
| 81 | C3.2 I1-1<br>Subsidy scheme for sustainability of public sector real estate | Milestone | Entry into force of the regulation establishing the renovation subsidy scheme |
| 84 | C4.1 R1-1<br>Reduction of the self-employed persons' deduction | Milestone | Entry into force of the law reducing the tax deduction for self-employed persons |
| 87 | C4.1 R3-1<br>Reform of the second pillar of the pension system | Milestone | Entry into force of the law reforming the second pillar of the pension system |
| 90 | C4.1 R4-1<br>Tackling bogus self-employment | Milestone | Action plan to reduce bogus self-employment presented to Parliament |
| 93 | C4.1 I1-1<br>The Netherlands continues to learn | Target | Career advice to support individuals |
| 94 | C4.1 I1-2<br>The Netherlands continues to learn | Target | Skill trainings to support individuals |
| 105 | C4.2 I3-1<br>Support to pupils in the last year of secondary school | Milestone | Launch of an online platform to support pupils in the last year of secondary school |
| 106 | C4.2 I3-2<br>Support to pupils in the last year of secondary school | Target | Support to school boards to provide extra support to pupils in the last year of secondary school |
| 107 | C4.2 I4-1<br>Laptops and tablets for online and hybrid education to combat and mitigate learning losses | Target | Number of digital devices provided |
| 113 | C5.1 I3-1<br>SET COVID-19 | Target | Number of grants awarded |
| 114 | C5.1 I4-1<br>Health Research Infrastructure (HRI) | Milestone | Support system for researchers operational – Service desks |
| 119 | C6.1 R2-1<br>Tackling mismatches in the application of the arm’s length principle | Milestone | Entry into force of the law tackling mismatches in the application of the arm’s length principle |

| Sequential Number | Related Measure (Reform or Investment) | Milestone / Target | Name |
|---|---|---|---|
| 120 | C6.1 R3-1<br>Amendment of the specific interest deduction limitation to prevent tax exemptions on negative interests and positive currency results | Milestone | Entry into force of amendments to the Corporate Income Tax Act to eliminate tax exemptions on negative interests and positive currency results |
| 121 | C6.1 R4-1<br>Limitation of tax deductions due to liquidation and cessation losses | Milestone | Entry into force of amendments to the Corporate Income Tax Act to limit the exemption from taxes due to liquidation and cessation losses |
| 122 | C6.1 R5-1<br>Limitation of loss relief | Milestone | Entry into force of amendments to the Corporate Income Tax Act to limit loss relief |
| 125 | C7-1<br>Audit and Control, Implementation and Complementarity | Milestone | Repository system for Audit and Control: information for monitoring implementation of RRF |
| 126 | C7-2<br>Audit and Control, Implementation and Complementarity | Milestone | Entry into force of the ministerial decree amending the statute of the audit body (“Auditdienst rijk”) |
| 127 | C7-3<br>Audit and Control, Implementation and Complementarity | Milestone | Entry into force of a ministerial decree amending the organisational decision (“organisatiebesluit”) defining the mandate of the programme directorate for the recovery and resilience plan |
| 131 | C8-R1<br>Energy market reform package | Milestone | Entry into force of a decision by the Authority for Consumers and Markets amending the electricity grid code |
| | | Instalment Amount | EUR<br>1 332 776 071 |

1.2. Second Instalment (non-repayable support):

| Sequential Number | Related Measure (Reform or Investment) | Milestone / Target | Name |
|---|---|---|---|
| 1 | C1.1 R1-1<br>Energy taxation reform | Milestone | Entry into force of a law adjusting energy tax tariffs |

| Sequential Number | Related Measure (Reform or Investment) | Milestone / Target | Name |
|---|---|---|---|
| 6 | C1.1 R4-1<br>Reform of car taxation | Milestone | Entry into force of a law phasing out the motor vehicle and motorcycle purchase tax (BPM) exemption for commercial vans |
| 21 | C1.1 I2-1<br>Green power of hydrogen | Milestone | Publication of the human capital agenda to increase the supply of skills in green hydrogen |
| 34 | C1.2 I2-1<br>Aid scheme for the rehabilitation of pig farms | Target | Number of terminated pig farming sites |
| 47 | C2.2 I1-2<br>European Rail Traffic Management System (ERTMS) | Milestone | ERTMS planning study North Netherlands completed |
| 55 | C2.2 I3-1<br>Intelligent roadside stations (iWKS) | Target | Number of Intelligent roadside stations installed |
| 65 | C2.3 I2-1<br>Digitalisation of the criminal justice chain | Milestone | Digital portal for formal communication in criminal proceedings operational |
| 66 | C2.3 I2-2<br>Digitalisation of the criminal justice chain | Milestone | Digital processing of frequent crime cases operational |
| 68 | C3.1 R2-1<br>Phasing out the tax exemption for gifts to finance home purchases | Milestone | Entry into force of legislation phasing out the tax exemption for gifts to finance home purchases in two steps |
| 70 | C3.1 R3-2<br>Centralised planning to increase housing supply | Milestone | Agreements between provinces and municipalities on the realisation of 900 000 new dwellings |
| 71 | C3.1 R3-3<br>Centralised planning to increase housing supply | Milestone | Monitoring system for implementing agreements with municipalities launched |
| 75 | C3.1 R5-2<br>Accelerating residential construction process and procedures | Milestone | Actions to speed up the planning process for housing projects |
| 95 | C4.1 I1-3<br>The Netherlands continues to learn | Target | Tailor-made sectoral pathways to support the transition to employment |
| 97a | C4.1 I3-1<br>Up- and reskilling budget for the unemployed | Milestone | Entry into force of a budget law |

| Sequential Number | Related Measure (Reform or Investment) | Milestone / Target | Name |
|---|---|---|---|
| 104 | C4.2 I2-1<br>Support to newcomers to prevent learning losses | Target | Support to schoolboards of primary and secondary schools to provide extra support to newcomers |
| 111 | C5.1 I2-1<br>Extension of Intensive Care | Target | Number of hospitals having completed adaptations of facilities for existing fixed beds and flexible beds |
| 112 | C5.1 I2-2<br>Extension of Intensive Care | Target | Training of hospital staff |
| 115 | C5.1 I4-2<br>Health Research Infrastructure (HRI) | Milestone | FAIR data (making sure data can be findable, accessible, interoperable and reusable ) roadmap adopted |
| 116 | C5.1 I4-3<br>Health Research Infrastructure (HRI) | Milestone | Operational data portal |
| 117 | C6.1 R1-1<br>Dutch tax policy | Milestone | Entry into force of a law establishing a withholding tax |
| 132 | C8-R1<br>Energy market reform package | Milestone | Entry into force of a ministerial decree establishing the priority framework for electricity grid investments |
| | | Instalment Amount | EUR<br>1 185 101 166 |

1.3. Third Instalment (non-repayable support):

| Sequential Number | Related Measure (Reform or Investment) | Milestone / Target | Name |
|---|---|---|---|
| 2 | C1.1 R1-2<br>Energy taxation reform | Milestone | Entry into force of a law adjusting the structural elements of energy taxes |
| 9 | C1.1 R5-1<br>Energy Law | Milestone | Entry into force of the Energy Law |
| 17 | C1.1 I1-8<br>Offshore wind | Milestone | Offshore power connection to onshore landing sites – Governance agreements for area investment plans |
| 37 | C2.1 I2-1<br>AI Ned and applied AI learning communities | Target | Award of Fellowship Grants |
| 43 | C2.1 I4-1<br>Digital infrastructure logistics | Target | Basic Data Infrastructure developed |

| Sequential Number | Related Measure (Reform or Investment) | Milestone / Target | Name |
|---|---|---|---|
| 48 | C2.2 I1-3<br>European Rail Traffic Management System (ERTMS) | Target | Number of GSM-Rail masts operational for ERTMS |
| 49 | C2.2 I1-4<br>European Rail Traffic Management System (ERTMS) | Milestone | Logistics systems adapted to ERTMS |
| 50 | C2.2 I1-5<br>European Rail Traffic Management System (ERTMS) | Milestone | Central Safety System operational |
| 51 | C2.2 I2-1<br>Safe, smart and sustainable mobility | Target | Intelligent traffic control devices |
| 61 | C2.3 I1-1<br>Renewal of IT infrastructure at the Ministry of Defence | Milestone | Cyber Security improvement actions implemented |
| 62 | C2.3 I1-2<br>Renewal of IT infrastructure at the Ministry of Defence | Target | Ministry of Defence civilian staff working remotely through a secure network |
| 72 | C3.1 R3-4<br>Centralised planning to increase housing supply | Milestone | Entry into force of the law laying down the additional actions taken by the State to enforce agreements on the construction of new dwellings |
| 77 | C3.1 I1-2<br>Unlocking new construction projects | Target | Construction works (section 1) |
| 85 | C4.1 R2-1<br>Disability insurance for self-employed persons | Milestone | Publication in the Official Journal of the law establishing a mandatory disability insurance for self-employed persons |
| 88 | C4.1 R3-2<br>Reform of the second pillar of the pension system | Milestone | Plans for the transition to the new pension system finalised and published |
| 91 | C4.1 R4-2<br>Tackling bogus self-employment | Milestone | Publication in the Official Journal of a law modifying the definition of employment relationship |
| 92 | C4.1 R4-3<br>Tackling bogus self-employment | Milestone | Enforcement moratorium on the law deregulating the assessment of employment relationships abolished |
| 96 | C4.1 I1-4<br>The Netherlands continues to learn | Milestone | Independent evaluation of the socio-economic impact of the subsidies schemes under “The Netherlands continues to learn” |

| Sequential Number | Related Measure (Reform or Investment) | Milestone / Target | Name |
|---|---|---|---|
| 101 | C4.2 I1-1<br>National Education Lab AI | Target | Projects selected to promote innovative digital educational solutions |
| 108a | C5.1 I1-1<br>Temporary additional human resources capacity for care in times of crisis | Target | Financial framework enabling training in the healthcare sector |
| 110 | C5.1 I1-3<br>Temporary additional human resources capacity for care in times of crisis | Target | National Health Care Reserve Pool created |
| 123 | C6.2 R6-1<br>Anti-money laundering policy | Target | Increase in the number of full-time equivalents of the Financial Intelligence Unit |
| 124 | C6.2 R6-2<br>Anti-money laundering policy | Milestone | Entry into force of a law that introduces a limit on cash payments |
| 128 | C8-I1<br>Investment subsidy for sustainable energy and energy savings | Target | Sustainable energy and energy savings interventions subsidised |
| | | Instalment Amount | EUR<br>1 421 267 213 |

1.4. Fourth Instalment (non-repayable support):

| Sequential Number | Related Measure (Reform or Investment) | Milestone / Target | Name |
|---|---|---|---|
| 7 | C1.1 R4-2<br>Reform of car taxation | Milestone | Publication of a law in the Official Journal amending the existing car tax on cars and vans |
| 11 | C1.1 I1-2<br>Offshore wind | Milestone | Ensuring shipping safety - Publication of tender(s) for the purchase of emergency response towing vessels |
| 13 | C1.1 I1-4<br>Offshore wind | Milestone | Development and implementation of nature enhancement and species protection |

| Sequential Number | Related Measure (Reform or Investment) | Milestone / Target | Name |
|---|---|---|---|
| 14 | C1.1 I1-5<br>Offshore wind | Target | Strengthening and protection of the North Sea Ecosystem - Projects that contribute to the enhancement and/or restoration of nature in and surrounding Natura 2000 areas and protected areas under the Marine Strategy Framework Directive (MSFD) |
| 19 | C1.1 I1-10<br>Offshore wind | Milestone | Offshore power connection to onshore landing sites – Ecological Impulse Package Wadden Sea |
| 20 | C1.1 I1-11<br>Offshore wind | Milestone | Offshore power connection to onshore landing sites – Compensation for and mitigation of the salinisation of agricultural land |
| 22 | C1.1 I2-2<br>Green power of hydrogen | Target | Grant agreements signed for demonstration facilities for innovative green hydrogen technology |
| 23 | C1.1 I2-3<br>Green power of hydrogen | Target | Signed grant agreements for research projects for green hydrogen |
| 24 | C1.1 I3-1<br>Inland waterway energy transition, project ZES | Target | Kilowatt hours (kWh) of electricity provided by operational modular energy containers |
| 25 | C1.1 I3-2<br>Inland waterway energy transition, project ZES | Target | Number of operational loading sites |
| 26 | C1.1 I3-3<br>Inland waterway energy transition, project ZES | Target | Total tonnage of ships converted to zero emissions |
| 27 | C1.1 I4-1<br>Aviation in transition | Milestone | Detailed design of hydrogen combustion turbofan |
| 28 | C1.1 I4-2<br>Aviation in transition | Milestone | Detailed design of hydrogen fuel cell electric propulsion |
| 29 | C1.1 I4-3<br>Aviation in transition | Milestone | “Flying Vision” think tank operational |
| 38 | C2.1 I2-2<br>AI Ned and applied AI learning communities | Target | ELSA AI research laboratories operational |
| 39 | C2.1 I2-3<br>AI Ned and applied AI learning communities | Target | R&D projects awarded |
| 41 | C2.1 I3-1<br>Digital education impulse | Milestone | Single platform to access digital learning materials created and operational and digital identity solution for students in use |

| Sequential Number | Related Measure (Reform or Investment) | Milestone / Target | Name |
|---|---|---|---|
| 42 | C2.1 I3-2<br>Digital education impulse | Target | Centres for Teaching and Learning operational |
| 44 | C2.1 I4-2<br>Digital infrastructure logistics | Target | Digital readiness increased in the logistics sector |
| 52 | C2.2 I2-2<br>Safe, smart and sustainable mobility | Target | Safety Priority Services |
| 56 | C2.2 I3-2<br>Intelligent roadside stations (iWKS) | Target | Number of additional Intelligent roadside stations installed |
| 57 | C2.2 I3-3<br>Intelligent roadside stations (iWKS) | Target | Final number of Intelligent roadside stations installed |
| 63 | C2.3 I1-3<br>Renewal of IT infrastructure at the Ministry of Defence | Milestone | Networks improved and migration to new IT infrastructure completed |
| 78 | C3.1 I1-3<br>Unlocking new construction projects | Target | Construction works (section 2) |
| 82 | C3.2 I1-2<br>Subsidy scheme for sustainability of public sector real estate | Target | Sum of annual reduction in CO2 emissions (in Kton) from all approved renovation and energy efficiency interventions subsidised under the scheme |
| 86 | C4.1 R2-2<br>Disability insurance for self-employed persons | Milestone | Letter to Parliament on the status of implementation of the mandatory disability insurance |
| 89 | C4.1 R3-3<br>Reform of the second pillar of the pension system | Milestone | Pension funds' implementation plans finalised and published |
| 102 | C4.2 I1-2<br>National Education Lab AI | Target | Projects promoting innovative digital educational solutions completed |
| 103 | C4.2 I1-3<br>National Education Lab AI | Target | Delivery of two products with Technology Readiness Level 6 |
| 109a | C5.1 I1-2<br>Temporary additional human resources capacity for care in times of crisis | Target | Number of persons participating in the vocational education and 'on the job training' programme |
| 118 | C6.1 R1-2<br>Dutch tax policy | Milestone | Letter monitoring letter evaluating the effects of the tax policy changes sent to Parliament |
| 129 | C8-I1<br>Investment subsidy for sustainable energy and energy savings | Target | Sustainable energy and energy savings interventions subsidised |

| Sequential Number | Related Measure (Reform or Investment) | Milestone / Target | Name |
|---|---|---|---|
| 133 | C8-R1<br>Energy market reform package | Target | Adoption of 12 'Provincial Multiannual Programmes for Energy and Climate Infrastructure 2.0' |
| 134 | C8-R1 Energy market reform package | Milestone | Entry into force of an act amending the Environment and Planning Act |
| | | Instalment Amount | EUR<br>751 139 298 |

1.5. Fifth Instalment (non-repayable support):

| Sequential Number | Related Measure (Reform or Investment) | Milestone / Target | Name |
|---|---|---|---|
| 8 | C1.1 R4-3<br>Reform of car taxation | Milestone | Letter to Parliament on the status of implementation of the law amending the tax base for cars and vans |
| 10 | C1.1 I1-1<br>Offshore wind | Milestone | Ensuring shipping safety - Signed contract(s) for the purchase of new charging points at sea and in the quay |
| 12 | C1.1 I1-3<br>Offshore wind | Milestone | Ensuring shipping safety - Signed contract(s) for the purchase of emergency response towing vessels |
| 15 | C1.1 I1-6<br>Offshore wind | Target | Strengthening and protection of the North Sea Ecosystem - Offshore Wind Ecological Programme (WOZEP) |
| 16 | C1.1 I1-7<br>Offshore wind | Target | Strengthening and protection of the North Sea Ecosystem - Digitalisation of the North Sea –Monitoring Stations |
| 18 | C1.1 I1-9<br>Offshore wind | Milestone | Offshore power connection to onshore landing sites – Administrative agreements for area investment plans |
| 30 | C1.2 I1-1<br>Nature programme | Target | Quality improvement actions in and around Natura 2000 areas implemented |
| 31 | C1.2 I1-2<br>Nature programme | Target | Accelerated nature restoration by land management organisations |
| 32 | C1.2 I1-3<br>Nature programme | Target | Quality improvement river nature and roadside management |
| 33 | C1.2 I1-4<br>Nature programme | Target | Actions that contribute to monitoring and the development of a knowledge base for the Nature Programme |
| 36 | C2.1 I1-2<br>Quantum Delta NL | Milestone | Quantum Delta NL |
| 40 | C2.1 I2-4<br>AI Ned and applied AI learning communities | Target | Implementation of AI Learning Communities |
| 45 | C2.1 I4-3<br>Digital infrastructure logistics | Target | Living laboratories completed |

| Sequential Number | Related Measure (Reform or Investment) | Milestone / Target | Name |
|---|---|---|---|
| 53 | C2.2 I2-3<br>Safe, smart and sustainable mobility | Target | Digital Infrastructure for Future Resilient Mobility (DITM) |
| 54 | C2.2 I2-4<br>Safe, smart and sustainable mobility | Target | Datasets available on the National Mobility Data Access Point |
| 60 | C2.3 R1-3<br>Public information management (Open Government Act) | Target | Documents available on the Platform Open Government Information |
| 64 | C2.3 I1-4<br>Renewal of IT infrastructure at the Ministry of Defence | Target | Ministry of Defence civilian staff with access to additional safe remote working facilities |
| 79 | C3.1 I1-4<br>Unlocking new construction projects | Target | Construction works (section 3) |
| 80 | C3.1 I1-5<br>Unlocking new construction projects | Milestone | Climate change adaptation actions implemented |
| 83 | C3.2 I2-1<br>Investment subsidy for sustainable energy and energy savings (ISDE) | Target | Sustainable energy and energy savings interventions subsidised. |
| 89a | C4.1 R3-3<br>Reform of the second pillar of the pension system | Target | Approved decisions on transfer of pension assets of policy holders to the new pension system |
| 98a | C4.1 I3-2<br>Up- and reskilling budget for the unemployed | Target | Financing of training programmes for up- and reskilling of unemployed persons |
| 130 | C8-I1<br>Investment subsidy for sustainable energy and energy savings | Target | Sustainable energy and energy savings interventions subsidised |
| | | Instalment Amount | EUR<br>751 139 298 |

## SECTION 3: ADDITIONAL ARRANGEMENTS

### 1. Arrangements for monitoring and implementation of the recovery and resilience plan

The monitoring and implementation of the recovery and resilience plan of the Netherlands shall take place in accordance with the following arrangements:

- The Programme Directorate for the Recovery and Resilience Facility (RRF) in the Ministry of Finance shall have the overall responsibility ("systeemverantwoordelijk") for the monitoring and implementation of the plan (RRP) and the protection of the Union's financial interests.
- Policy directorates in the relevant ministries, agencies and consortiums shall ensure the reporting and implementation of the RRP's measures while the Financial Economic Affairs Directorates of the relevant ministries (FEZ) shall supervise and monitor the policy directorates and in particular shall supervise progress towards the fulfilment of milestones and targets.
- The Programme Directorate for the RRF in the Ministry of Finance shall prepare general guidelines which shall define how milestones and targets are to be reported and accompanied by additional evidence. These guidelines shall be included in the government budget regulation which shall be updated each year. The implementation of the RRP shall be integrated in the internal planning and control cycle of the various ministries involved in the implementation of the RRP and shall be included in their annual reports. Via intermediary-declarations (i.e. management declarations at the level of the implementing bodies) implementing bodies shall confirm the protection of the Union's financial interests and confirm the validity of the reported data on the milestones and targets. These intermediary-declarations shall be verified and signed by the Financial Economic Affairs Directorates (FEZ directorates) of the ministries involved in the implementation of the RRP.
- The audit authority "Auditdienst Rijk", an independent service within the Ministry of Finance, shall carry out regular audits of the management and control systems, including substantive testing. It shall also prepare a summary of the audits carried out which shall be included in the payment requests. The audits of the management and control systems shall assess whether the monitoring and implementation arrangements provide complete and reliable data on the indicators defined in the RRP and whether the implementation system ensures that funds are managed in accordance with the rules and is capable of preventing, detecting and correcting fraud, conflicts of interests, corruption and double funding.

### 2. Arrangements for providing full access by the Commission to the underlying data

In order to provide full access of the Commission to the underlying relevant data, the Netherlands shall have in place the following arrangements:

- The Programme Directorate for the RRF in the Ministry of Finance shall act as the coordinating body. It shall also hold the responsibility for submitting the payment requests and for drawing up the management declarations. All information related to the implementation and monitoring of the plan shall be stored in a central repository system that shall be developed for the implementation of the RRP. The implementing bodies shall collect and store all the data as referred to in article 22(2) point d) of Regulation (EU) 2021/241. The information shall be stored in the departmental IT systems of the various ministries and shared with the coordinating body. The central repository system that shall

be developed shall contain the information related to milestones and targets and shall collect,store and ensure access to the data in line with article 22(2) point d) of Regulation (EU) 2021/241.

- In accordance with Article 24(2) of Regulation (EU) 2021/241, upon completion of the relevant agreed milestones and targets in Section 2.1 of this Annex, the Netherlands shall submit to the Commission a duly justified request for payment of the financial contribution. The Netherlands shall ensure that, upon request, the Commission has full access to the underlying relevant data that supports the due justification of the request for payment, both for the assessment of the request for payment in accordance with Article 24(3) of Regulation (EU) 2021/241 and for audit and control purposes.