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| From: | Secretary-General of the European Commission, signed by Ms Martine DEPREZ, Director |
| date of receipt: | 20 November 2025 |
| To: | Ms Thérèse BLANCHET, Secretary-General of the Council of the European Union |
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Delegations will find attached document COM(2025) 732 final.

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2025/0379 (NLE)

Proposal for a

# COUNCIL IMPLEMENTING DECISION

## amending the Implementing Decision of 17 June 2022 on the approval of the assessment of the recovery and resilience plan for Poland

{SWD(2025) 382 final}

2025/0379 (NLE)

Proposal for a

# COUNCIL IMPLEMENTING DECISION

## amending the Implementing Decision of 17 June 2022 on the approval of the assessment of the recovery and resilience plan for Poland

THE COUNCIL OF THE EUROPEAN UNION,

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

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

Having regard to the proposal from the European Commission,

Whereas:

(1) Following the submission of the national recovery and resilience plan ('RRP') by Poland on 3 May 2022, the Commission proposed its positive assessment to the Council. On 17 June 2022, the Council approved the positive assessment by means of an implementing decision ('the Council Implementing Decision of 17 June 2022')[2]. The Council Implementing Decision of 17 June 2022 was amended by Council Implementing Decisions of 8 December 2023[3], 16 July 2024[4] and 20 June 2025[5].

(2) On 26 September 2025, Poland made a reasoned request to the Commission to make a proposal to amend the Council Implementing Decision of 17 June 2022 in accordance with Article 21(1) of Regulation (EU) 2021/241 on the grounds that the RRP is partially no longer achievable because of objective circumstances. On that basis, Poland has submitted an amended RRP.

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

(3) The amendments to the RRP submitted by Poland because of objective circumstances concern 80 measures.

(4) Poland has explained that two measures are no longer achievable, because of the cost increase due to inflation. This concerns B1.1.2 (Replacement of heat sources and improvement of energy efficiency in single family residential buildings) and G1.2.3 (Development of transmission networks, smart electricity infrastructure, including a

[1] OJ L 57, 18.2.2021, p. 17, ELI: https://eur-lex.europa.eu/eli/reg/2021/241/oj.
[2] ST 9728/22 INIT; ST 9728/22 ADD 1.
[3] ST 15835/23 REV1; ST 15835/23 ADD 1.
[4] ST 11805/24 INIT; ST 11805/24 ADD 1.
[5] ST 9590/25 INIT; ST 9590/25 ADD 1.

scaled-up part). On this basis, Poland has requested that those measures be amended. The Council Implementing Decision of 17 June 2022 should be amended accordingly.

(5) Poland has explained that 13 measures are no longer achievable, because of lack of demand. This concerns A1.4.1 (Investments to diversify and shorten the supply chain of agricultural and food products and build the resilience of entities in the chain), A2.5.1 (A program to support the activities of entities in the cultural and creative industries to stimulate their development), B1.1.1 (Investment in heat sources in district heating systems), B1.1.5 (Improvement of energy efficiency in multi-apartment residential buildings), B2.1.1 (Investment in hydrogen, hydrogen manufacturing, storage and transport), B3.3.1 (Investments in increasing the potential of sustainable water management in rural areas), C2.1.2 (Level playing field for schools with mobile multimedia devices – investments related to the fulfilment of minimum equipment standards), C2.1.3 (E-competences), D2.1.1 (Investments related to the modernisation and retrofitting of teaching facilities with a view to increasing admission limits for medical studies), E2.2.2 (Digitalisation of transport, E3.1.1 Facility for support of a low-carbon economy), G3.1.4 (Support to the national energy system (Energy Support Fund)), G3.1.5 (Construction of offshore wind farms (Offshore Wind Energy Fund)). On this basis, Poland has requested that those measures be amended. The Council Implementing Decision of 17 June 2022 should be amended accordingly.

(6) Poland has explained that 13 measures are no longer achievable, because of unexpected delays due to the procurement issues, project delays and prolonged legislative process. This concerns A1.1 (Reform of the fiscal framework), A1.3.1 (Implementation of the land-use planning reform), A2.3.1 (Development and equipment of competence centres (specialist training centres, implementation support centres, observatories) and unmanned vehicle industry management infrastructure, as an ecosystem of innovation), A2.6 (Reform - Development of the national system of monitoring services, products, analytical tools, services and accompanying infrastructure using satellite data), A2.6.1 (Investment - Development of the national system of monitoring services, products, analytical tools, services and accompanying infrastructure using satellite data), A3.1 (Workforce for the modern economy: improving the matching of skills and qualifications with labour market requirements), A4.1.1 (Investment in support of labour market institution reform), A4.2.1 (Support for childcare facilities for children up to three years of age (nurseries, children's clubs) under Maluch+), B3.5.1 (Investment in energy-efficient housing for low- and average-income households), C1.1.1 (Ensuring access to very high-speed internet in white spots), C2.2.1 (Equipping schools/institutions with adequate ICT devices and infrastructure to improve the overall performance of education system), C3.1.1 (Cybersecurity – CyberPL, infrastructure of data processing and optimization of the infrastructure of law enforcement services), G3.3.1 (Energy storage systems (repayable support)). On this basis, Poland has requested that those measures be amended. The Council Implementing Decision of 17 June 2022 should be amended accordingly.

(7) Poland has explained that 13 measures have been amended to implement better alternatives in order to achieve their original ambition. This concerns A2.2.1 (Investments supporting robotisation and digitalisation in enterprises), A2.4.1 (Investment in the development of research capacities), B1.1.4 (Thermal modernisation of educational institutions), B2.2.3 (Construction of offshore terminal infrastructure), B2.3 (Support for investment in offshore wind farms), B3.2.1

(Investments in risk neutralisation and the restoration of large-scale brownfield sites and the Baltic Sea), B3.4.1 (Investments in a green transformation of cities), E1.1 (Increase in the use of environmentally friendly transport), E1.1.2 (Zero and low-emission collective transport (buses)), E2.1.3 (Intermodal projects), G1.1.4 (Support to institutions implementing REPowerEU reforms and investments), G1.2.4 (Construction or modernisation of electricity distribution networks predominantly serving rural areas to enable the connection of new renewable energy sources), G3.1.1 (Streamlining the permitting process for renewable energy sources). On this basis, Poland has requested that those measures be amended. As those circumstances justify an amendment of the measures, the Council Implementing Decision of 17 June 2022 should be amended accordingly.

(8) Poland has explained that 33 measures have been amended to implement better alternatives that allow the administrative burden to be reduced and simplify the Council Implementing Decision, while still achieving the objectives of those measures. This concerns A1.2.1 (Investments for enterprises in products, services and competences of employees and staff related to the diversification of activities), A1.4 (Reform to improve the competitiveness and protection of producers/consumers in the agricultural sector), A2.1.1 (Investments supporting robotisation and digitalisation in enterprises), A2.7.1 (Security and Defense Fund), A3.1.1 (Investments in modern vocational training, higher education and lifelong learning), A4.1 (Effective institutions for the labour market), A4.3.1 (Investment support programmes making it possible, in particular, to develop activities, increase participation in the provision of social services, improve the quality of reintegration into social economy entities), A4.6 (Increase labour market participation of certain groups by developing long-term care), A4.7 (Limit the segmentation of the labour market), B1.1.3 (Thermal modernisation of educational institutions), B3.2 (Support for environmental restoration and protection against hazardous substances), C2.1 (Scaling up digital applications in the public sphere, the economy and society), C3.1 (Enhancing the cybersecurity of information systems, strengthening the data processing infrastructure and optimising the infrastructure of the law enforcement services), C4.1.1 (Support for advanced digital transformation), D1.1 (Improving the effectiveness, accessibility and quality of health services), D1.1.1 (Development and modernisation of the infrastructure of highly specialised care centres and other healthcare providers), D1.1.2 (Accelerating the digital transformation of health by further developing digital health services), D2.1 (Creating the right conditions for an increase in the number of medical staff), D3.1.1 (Comprehensive development of research in the field of medical sciences and health sciences), D4.1.1 (Development of long-term care by modernisation of medical entities' infrastructure at district level), E1.2 (Increase the share of zero and low-emission transport, prevent and reduce the negative impact of transport on the environment), E1.2.1 (Zero-emission public transport in cities (trams)), E2.1.1 (Railways lines), E2.1.2 (Railways passenger rolling stock), E2.2.1 (Transport safety investments), G1.1.1 (Investments in a green transformation of cities), G1.2.1 (Regulatory solutions for accelerated integration of renewables into distribution grids), G1.2.2 (Removing barriers to the integration of renewable energy sources into electricity networks), G1.3.1 (Supporting sustainable transport), G1.3.2 (Zero-emission collective transport (buses)), G3.2.1 (Construction of natural gas infrastructure to ensure energy security), G3.1.2 (Skills for the green transition), G3.1.3 (Boosting energy efficiency and accelerating the phase out of fossil fuels in heating). On this basis, Poland has requested that those measures be amended and

measure G1.3.1 be removed. The Council Implementing Decision of 17 June 2022 should be amended accordingly.

(9) Following the decrease in the level of implementation of measures in accordance with Article 21 of Regulation (EU) 2021/241, Poland has requested to use the resources freed up by the decrease in the level of implementation of measures to add one new measure and increase the level of implementation of five measures. This concerns A5.1 (Contribution to the Member State Compartment under the InvestEU programme), A6.1 (Voluntary contribution to the EU Secure Connectivity Programme IRIS$^2$), B3.1.1 (Investments in wastewater treatment systems and water supply in rural areas), C2.1.1 (Public e-services, IT solutions improving the functioning of administrations and economic sectors), G1.1.2 (Renewable energy sources' installations implemented by energy communities), G1.1.3 (Energy storage systems (non-repayable support)). On this basis, Poland has requested that the level of implementation of five measures (A5.1, B3.1.1, C2.1.1, G1.1.2 and G1.1.3) be increased and that one new measure (A6.1) be added.

***Distribution of milestones and targets***

(10) The distribution of milestones and targets in instalments should be amended to take into account the amendments to the RRP and the indicative timeline presented by Poland.

***Commission's assessment***

(11) The Commission has assessed the amended RRP against the assessment criteria laid down in Article 19(3) of Regulation (EU) 2021/241.

***Do no significant harm***

(12) In accordance with Article 19(3), point (d), of and Annex V, criterion 2.4, to Regulation (EU) 2021/241, the amended RRP is expected to ensure that no measure (rating A) for the implementation of reforms and investments projects included in the RRP does significant harm to environmental objectives within the meaning of Article 17 of Regulation (EU) 2020/852 of the European Parliament and of the Council[6] (the principle of 'do no significant harm').

(13) The amended RRP assesses compliance with the 'do no significant harm' principle following the methodology set out in the technical guidance provided in the Commission Notice entitled 'Technical guidance on the application of "do no significant harm" under the Recovery and Resilience Facility Regulation'[7]. The assessment is done systematically for each modified reform and investment following the two-step approach. The assessment concludes that for all modified measures and the new measure, there is no risk of significant harm. Where needed, the requirements of the 'do no significant harm' assessment are enshrined in the design of a measure and specified in a milestone or target of this measure. Based on the information provided, it can be concluded that no measure does significant harm to environmental objectives within the meaning of Article 17 of Regulation (EU) 2020/852.

***Contribution to the green transition including biodiversity***

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6 Regulation (EU) 2020/852 of the European Parliament and of the Council of 18 June 2020 on the establishment of a framework to facilitate sustainable investment, and amending Regulation (EU) 2019/2088 (OJ L 198, 22.6.2020, p. 13, ELI: https://eur-lex.europa.eu/eli/reg/2020/852/oj/eng).

7 OJ C 58, 18.2.2021, p. 1.

(14) In accordance with Article 19(3), point (e), of and Annex V, criterion 2.5, to Regulation (EU) 2021/241, the amended RRP contains measures that contribute to a large extent (rating A) to the green transition, including biodiversity, or to addressing the challenges resulting therefrom. The measures supporting climate objectives account for an amount which represents 40.26 % of the amended RRP's total allocation and 68.29 % of the total estimated costs of measures in the REPowerEU chapter calculated in accordance with the methodology set out in Annex VI to Regulation (EU) 2021/241.

(15) The measures in the amended RRP continue to significantly contribute to the green transition. The climate contribution of the modified RRP has decreased from 41.39 % to 40.26 % compared to the amended assessment.

***Contribution to the digital transition***

(16) In accordance with Article 19(3), point (f), of and Annex V, criterion 2.6, to Regulation (EU) 2021/241, the amended RRP contains measures that contribute to a large extent (rating A) to the digital transition or to addressing the challenges resulting from it. The measures supporting digital objectives account for an amount which represents 20.92 % of the amended RRP's total allocation calculated in accordance with the methodology set out in Annex VII to that Regulation. In accordance with Article 17 of Regulation (EU) 2021/241, the amended RRP remains consistent with the information included in the National Energy and Climate Plan 2021-2030.

(17) While Poland failed to submit its National Energy and Climate Plan by 30 June 2024 in line with Article 14 of Regulation 2018/1999, the amended RRP remains consistent with the information provided in the National Energy and Climate Plan for the years 2021-2030 on December 2019. The modification of the plan does not materially impact its ambition towards the climate transition. Despite the amendments, the modified RRP continues to significantly contribute to climate change mitigation with interventions in renewable energy production and distribution, energy efficiency, buildings' decarbonisation and zero emission transport.

(18) The measures in the amended RRP continue to significantly contribute to the digital transition. The digital contribution of the modified RRP has increased from 20.39 % to 20.92 % compared to the amended assessment.

***Costing***

(19) In accordance with Article 19(3), point (i), of and Annex V, criterion 2.9, to Regulation (EU) 2021/241, the justification provided in the amended RRP on the amount of the estimated total cost of the RRP is to a medium extent (rating B) reasonable and plausible, is in line with the principle of cost efficiency and is commensurate to the expected national economic and social impact.

(20) Poland has provided cost estimates for all types of measures under its RRP that entail a cost. Overall, the methodology and the assumptions used to reach the cost estimates are clear and understandable, very often based on previous projects financed by the cohesion policy funds. In some cases, details on the methodology and assumptions used to make the cost estimates are limited, hindering a full positive assessment of the cost estimates. Poland has also provided detailed supporting documentation for most types of interventions to underpin the justification and the evidence of the cost estimates. Poland has provided sufficient information and assurance to ensure that the costs of its RRP are not covered by other Union financing. Finally, the estimated total

cost of the RRP is in line with the principle of cost-efficiency and is commensurate to the expected national economic and social impact.

***Any other assessment criteria***

(21) The Commission considers that the amendments put forward by Poland do not affect the positive assessment of the RRP set out in the Council Implementing Decision of 17 June 2022 regarding the relevance, effectiveness, efficiency and coherence of the RRP against the assessment criteria laid down in Article 19(3) of Regulation (EU) 2021/241 points (a), (b), (c), (da), (db), (g), (h), (j) and (k).

***Measures supporting investment operations contributing to the objectives of the Strategic Technologies for Europe Platform (STEP)***

(22) In accordance with Article 4(4) of Regulation (EU) 2024/795 of the European Parliament and of the Council of 29 February 2024 establishing the Strategic Technologies for Europe Platform (STEP)[8], Poland considered as a matter of priority projects that have been awarded a Sovereignty Seal pursuant to Article 4(1) of Regulation (EU) 2024/795. However, Poland considered that no project having been awarded a Sovereignty Seal was to be included in the amended RRP because of insufficient time to complete such project before the end date of the RRF.

***Positive assessment***

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

***Financial contribution***

(24) The estimated total costs of Poland's amended RRP is EUR 54 718 157 234. As the amount of the estimated total cost of the amended RRP is higher than the updated maximum financial contribution available for Poland, the financial contribution determined in accordance with Article 4a of Regulation (EU) 2021/1755 of the European Parliament and of the Council[9], and with Article 20(4) and Article 21a(6) of Regulation (EU) 2021/241 that is allocated for Poland's amended RRP should be equal to EUR 25 276 853 716. Therefore, the financial contribution made available to Poland remains unchanged.

***Loans***

(25) In order to support additional reforms and investments, a total loan support of EUR 34 541 303 518 was made available to Poland by means of Council Implementing Decision of 17 June 2022. Following the decrease in the level of implementation of measure B3.5.1 (Investment in energy-efficient housing for low- and average-income households), E3.1.1 (Facility for support of a low-carbon

[8] OJ L, 2024/795, 29.2.2024.

[9] Regulation (EU) 2021/1755 of the European Parliament and of the Council of 6 October 2021 establishing the Brexit Adjustment Reserve (OJ L 357, 8.10.2021, p. 1, ELI: http://data.europa.eu/eli/reg/2021/1755/oj).

economy), G3.1.4 Support to the national energy system ((Energy Support Fund)), G3.1.5 (Construction of offshore wind farms (Offshore Wind Energy Fund)), G3.2.1 (Construction of natural gas infrastructure to ensure energy security) under Article 21 of Regulation 2021/241, Poland has not requested to use the freed-up loan resources to support new measures or to increase the level of implementation of existing measures within the RRP. The amount of the estimated total costs of the RRP is lower than the combined financial contribution available for Poland and the loan support that had been made available to Poland by means of Council Implementing Decision of 17 June 2022. Therefore, the total loan support made available to Poland should be reduced to EUR 29 441 303 518.

(26) The Council Implementing Decision of 17 June 2022 should therefore be amended accordingly. For the sake of clarity, the Annex to the Council Implementing Decision of 17 June 2022 should be replaced entirely.

(27) This Decision should be without prejudice to the outcome of any procedures relating to the award of Union funds under any Union programme other than the Facility or to procedures relating to distortions of the operation of the internal market that may be undertaken, in particular under Articles 107 and 108 of the Treaty. It does not override the requirement for Member States to notify instances of potential State aid to the Commission under Article 108 of the Treaty.

HAS ADOPTED THIS DECISION:

*Article 1*
*Approval of the assessment of the RRP*

The assessment of the amended RRP of Poland on the basis of the criteria provided for in Article 19(3) of Regulation (EU) 2021/241 is approved.

*Article 2*
*Amendments*

The Council Implementing Decision of 17 June 2022 on the approval of the assessment of the recovery and resilience plan for Poland is amended as follows:

(1) in Article 3, paragraph 1 is replaced by the following:

"1. The Union shall make available to Poland a loan amounting to a maximum of EUR 29 441 303 518.";

(2) the Annex to the Council Implementing Decision of 17 June 2022 on the approval of the assessment of the recovery and resilience plan for Poland is replaced by the text set out in the Annex to this Decision.

*Article 3*
*Addressee*

This Decision is addressed to the Republic of Poland.

Done at Brussels,

*For the Council*
*The President*