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COVER NOTE

From:	Secretary-General of the European Commission, signed by Ms Martine DEPREZ, Director
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To:	Ms Thérèse BLANCHET, Secretary-General of the Council of the European Union
No. Cion doc.:	COM(2025) 774 final
Subject:	Proposal for a COUNCIL IMPLEMENTING DECISION amending the Implementing Decision of 29 October 2021 on the approval of the assessment of the recovery and resilience plan for Finland

Delegations will find attached document COM(2025) 774 final.

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EUROPEAN
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Brussels, 12.12.2025
COM(2025) 774 final

2025/0411 (NLE)

Proposal for a

COUNCIL IMPLEMENTING DECISION

amending the Implementing Decision of 29 October 2021 on the approval of the assessment of the recovery and resilience plan for Finland

{SWD(2025) 422 final}

2025/0411 (NLE)

Proposal for a

COUNCIL IMPLEMENTING DECISION

amending the Implementing Decision of 29 October 2021 on the approval of the assessment of the recovery and resilience plan for Finland

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 Finland on 27 May 2021, the Commission proposed its positive assessment to the Council. On 29 October 2021, the Council approved the positive assessment by means of an implementing decision ('the Council Implementing Decision of 29 October 2021[2]). The Council Implementing Decision of 29 October 2021 was amended by Council Implementing Decisions of 14 March 2023[3], 8 December 2023[4], 16 July 2024[5] and 18 July 2025[6].

(2) On 20 November 2025, Finland made a reasoned request to the Commission to make a proposal to amend the Council Implementing Decision of 29 October 2021 in accordance with Article 21(1) of Regulation (EU) 2021/241 on the grounds that the RRP is partially no longer achievable because of objective circumstances. On that basis, Finland has submitted an amended RRP.

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

(3) The amendments to the RRP submitted by Finland because of objective circumstances concern 53 measures.

(4) Finland has explained that one measure is partially no longer achievable, because of unexpected price developments in the fuel, and particularly renewable fuel sector,

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1 OJ L 57, 18.2.2021, p. 17, ELI: https://eur-lex.europa.eu/eli/reg/2021/241/oj
2 ST 12524/21 INIT; ST 12524/21 ADD 1.
3 ST 6991/23 INIT; ST 6991/23 ADD 1 COR1.
4 ST 15836/23 INIT; ST 15836/23 ADD 1.
5 ST 11535/24 INIT; ST 11535/24 ADD 1.
6 ST 11030/25 INIT; ST 11030/25 ADD 1.

putting pressure on measures aiming at reducing emissions in the short run. This concerns P1C4R1 (Roadmap for fossil-free transport). On this basis, Finland has requested that this measure be amended. The Council Implementing Decision of 29 October 2021 should be amended accordingly.

(5) Finland has explained that one measure is partially no longer achievable, since tax incentives did not achieve the expected results. This concerns P1C4R2 (Tax reform for sustainable transport). On this basis, Finland has requested that this measure be amended. The Council Implementing Decision of 29 October 2021 should be amended accordingly.

(6) Finland has explained that one measure is partially no longer achievable, since tenders did not attract enough bidders and, therefore, received insufficient offers. This concerns P1C4I1 (Public recharging and refuelling infrastructure for transport electricity and hydrogen). On this basis, Finland has requested that this measure be amended. The Council Implementing Decision of 29 October 2021 should be amended accordingly.

(7) Finland has explained that one measure is partially no longer achievable due to labour shortages in the sector. This concerns P4C1I1 (Promoting the implementation of the care guarantee and reducing the service backlog due to the COVID-19 pandemic). On this basis, Finland has requested that this measure be amended. The Council Implementing Decision of 29 October 2021 should be amended accordingly.

(8) Finland has explained that three measures have been amended to implement better alternatives in order to achieve its original ambition. This concerns P3C1R1 (Nordic model of employment services), P4C1I5 (Introducing person-centered digital healthcare information system in Åland) and P5C1I1 (Investments for clean transition). On this basis, Finland has requested to amend the aforementioned measures. As those circumstances justify an amendment of the measure, the Council Implementing Decision of 29 October 2021 should be amended accordingly.

(9) Finland has explained that 45 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 P1C1I1 (Energy infrastructure investments), P1C1I2 (Investments in new energy technologies), P1C1I3 (Investment and reform package in Åland), P1C1R1 (Significant reduction in the use of coal for energy by 2026), P1C2I2 (Direct electrification and decarbonisation of industrial processes), P1C2I3 (Re-use and recycling of key materials and industrial side streams), P1C2R1 (Reform of the Climate Act and low-carbon industrialisation), P1C2R2 (Strategic promotion of the circular economy and reform of the Waste Act), P1C3I2 (Low-carbon built environment programme), P1C3R1 (Reform of the Land Use and Building Act), P1C3R2 (Action plan to phase out fossil oil heating), P1C312 (Low-carbon built environment programme), P1C5I1 (Gypsum treatment and nutrient recycling), P1C5I2 (Climate-resilient measures in the land use sector), P2C1I1 (Digital connectivity – Developing the quality and availability of communication networks), P2C1I2 (Transport and land use – Digirail project), P2C2I1 (Digital economy – Real-time economy (RTE) programme), P2C2I2 (Acceleration of data economy and digitalisation – Virtual Finland), P2C2I3 (Accelerating key technologies (microelectronics, 6G, artificial intelligence and quantum computing), P2C2R1 (Development of the residential and commercial property information system), P2C3I1 (Civilian cybersecurity skills), P2C3I2 (Cybersecurity exercises), P2C3R1

(Ensuring effective supervision and enforcement of the prevention of money laundering), P3C1I1 (Employment and labour market – Development of work ability, productivity and well-being at work), P3C1R3 (Streamlining the work and education-based immigration process), P3C1R4 (Strengthening the multidisciplinary services for young people (Ohjaamo services)), P3C2I1 (Digitalisation programme for continuous learning), P3C2I3 (Raising the level of competence and renewing continuous learning, digitalisation and modernisation of education in Åland), P3C2R1 (Reform of continuous learning), P3C3I1 (RDI funding package promoting the green transition – Leading companies), P3C3I2 (RDI funding package supporting the green transition – Accelerating key sectors and strengthening competence (Academy of Finland)), P3C3I3 (RDI funding package supporting the green transition – Accelerating key sectors and strengthening competence (Business Finland)), P3C3I4 (RDI funding package supporting the green transition – Supporting innovative growth companies), P3C3I5 (Promoting innovation and research infrastructure – Local research infrastructures), P3C3I6 (Promoting innovation and research infrastructure – National research infrastructures), P3C3I7 (Promoting innovation and research infrastructure – Competitive funding for innovation infrastructures), P3C4I1 (Growth acceleration programme for small enterprises), P3C4I2 (Key programmes for international growth), P3C4I3 (Support for the renewal of the cultural and creative sectors), P3C4I4 (Supporting sustainable and digital growth in the tourism sector), P4C1I2 (Strengthening prevention and early identification of health problems), P4C1I3 (Strengthening the knowledge base and evidence-based decision-making to increase cost-effectiveness of social welfare and health care services), P4C1I4 (Introducing digital innovations for social welfare and health care services), P5C1I2 (R&D for the green transition), P5C1I3 (Offshore wind power in Åland), P5C1R1 (Green Transition Permitting). On this basis, Finland has requested that those measures be amended. The Council Implementing Decision of 29 October 2021 should be amended accordingly.

(10) Following the decrease in the level of implementation of a measure in accordance with Article 21 of Regulation (EU) 2021/241, Finland has requested to increase the level of implementation of one measure. This concerns P1C2I1 (Low carbon hydrogen and carbon capture and utilisation). On this basis, Finland has requested that the level of implementation of one measure be increased.

Distribution of milestones and targets

(11) 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 Finland.

Commission's assessment

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

(13) The Commission considers that the amendments put forward by Finland do not affect the positive assessment of the RRP set out in the Council Implementing Decision of 29 October 2021 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), (d),(da), (db), (e), (f), (g), (h), (i), (j) and (k).

Positive assessment

(14) 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

(15) The estimated total costs of Finland's amended RRP is EUR 1 949 226 000. As the amount of the estimated total cost of the amended RRP is higher than the updated maximum financial contribution available for Finland, the financial contribution determined in accordance with Article 4a of Regulation (EU) 2021/1755 of the European Parliament and of the Council[7], and with Article 20(4) and Article 21a(6) of Regulation (EU) 2021/241 that is allocated for Finland's amended RRP should be equal to EUR 1 949 059 854. Therefore, the financial contribution made available to Finland remains unchanged.

(16) The Council Implementing Decision of 29 October 2021 should therefore be amended accordingly. For the sake of clarity, the Annex to the Council Implementing Decision of 29 October 2021 should be replaced entirely.

(17) 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 Finland 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 29 October 2021 on the approval of the assessment of the recovery and resilience plan for Finland is amended as follows:

the Annex to the Council Implementing Decision of 29 October 2021 on the approval of the assessment of the recovery and resilience plan for Finland is replaced by the text set out in the Annex to this Decision.

[7] 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).

Article 3
Addressee

This Decision is addressed to the Republic of Finland.

Done at Brussels,

For the Council
The President