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Subject:	Proposal for a COUNCIL IMPLEMENTING DECISION amending the Implementing Decision of 8 September 2021 on the approval of the assessment of the recovery and resilience plan for Ireland

Delegations will find attached document COM(2025) 788 final.

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Proposal for a

COUNCIL IMPLEMENTING DECISION

amending the Implementing Decision of 8 September 2021 on the approval of the assessment of the recovery and resilience plan for Ireland

{SWD(2025) 428 final}

2025/0426 (NLE)

Proposal for a

COUNCIL IMPLEMENTING DECISION

amending the Implementing Decision of 8 September 2021 on the approval of the assessment of the recovery and resilience plan for Ireland

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 Ireland on 28 May 2021, the Commission proposed its positive assessment to the Council. On 8 September 2021, the Council approved the positive assessment by means of an implementing decision ('the Council Implementing Decision of 8 September 2021')[2]. The Council Implementing Decision of 8 September 2021 was amended by Council Implementing Decisions of 14 July 2023[3], 8 December 2023[4], 21 June 2024[5], 11 March 2025[6] and 8 July 2025[7].

(2) On 3 November 2025, Ireland made a reasoned request to the Commission to make a proposal to amend the Council Implementing Decision of 8 September 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, Ireland has submitted an amended RRP.

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

(3) The amendments to the RRP submitted by Ireland because of objective circumstances concern 20 measures.

(4) Ireland has explained that one measure is no longer achievable, because of the withdrawal of a critical implementing agency from the scheme. This concerns measure

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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 11046/21 INIT; ST 11046/21 ADD 1.
3 ST 11336/23 INIT.
4 ST 15965/23 INIT; ST 15965/23 ADD 1.
5 ST 10262/24 INIT; ST 10262/24 ADD 1; ST 10262/24 ADD 1 COR 1.
6 ST 6318/25 INIT; ST 6318/25 ADD 1.
7 ST 10528/25 INIT; ST 10528/25 ADD 1.

1.2 (Accelerate the Decarbonisation of the Enterprise Sector). On this basis, Ireland has requested that this measure be removed. The Council Implementing Decision of 8 September 2021 should be amended accordingly.

(5) Furthermore, Ireland has explained that two measures are no longer achievable, because of the high inflation in construction and building materials. This concerns measure 1.4 (Enable future electrification through targeted investment in Cork commuter rail) and measure 2.1 (Development of a shared Government data centre). On this basis, Ireland has requested that those measures be amended. The Council Implementing Decision of 8 September 2021 should be amended accordingly.

(6) Furthermore, Ireland has explained that one measure is no longer achievable, because of the slower than expected take-up of grant funding. This concerns measure 2.2 (Programme to drive the digital transformation of enterprise in Ireland). On this basis, Ireland has requested that measure be amended. The Council Implementing Decision of 8 September 2021 should be amended accordingly.

(7) Ireland has also explained that one measure is no longer achievable, due to unforeseen delays in the consenting process. This concerns measure 1.6 (Enhanced Rehabilitation of Peatlands). On this basis, Ireland has requested that measure be amended. The Council Implementing Decision of 8 September 2021 should be amended accordingly.

(8) Ireland has explained that four measures have been amended to implement better alternatives in order to achieve their original ambition. This concerns measure 1.7 (River basin management plan – Enhanced ambition programme, measure 2.6 (Suite of e-health projects), measure 5.1 (Upscaling a Biomethane Industry in Ireland) and measure 5.3 (SEAI/HSE Pilot Energy & Decarbonisation Pathfinder). On this basis, Ireland has requested to amend the aforementioned measures. As these better alternatives justify an amendment of the measures, the Council Implementing Decision of 8 September 2021 should be amended accordingly.

(9) Ireland has explained that eight measures have been amended to implement a better alternative that allow the administrative burden to be reduced and simplify the Council Implementing Decision, while still achieving the objectives of those measures. This concerns measure 1.5 (National Grand Challenge Programme), measure 1.8 (Climate Action and Low Carbon Development (amendment) Bill), measure 2.4 (Online response option for the census of population), measure 2.5 (Using 5G technologies to drive a greener more innovative Ireland), measure 3.3 (Technological Universities Transformation Fund), measure 3.5 (Anti Money Laundering), measure 5.2 (Drogheda Charging Infrastructure), measure 5.5 (Retrofit of No.6 Ely Place) and measure 5.6 (Offshore Renewable Electricity Support Scheme). On this basis, Ireland has requested that those measures be amended. The Council Implementing Decision of 8 September 2021 should be amended accordingly.

(10) Following the decrease in the level of implementation of measures in accordance with Article 21 of Regulation (EU) 2021/241, Ireland has requested to use the resources freed up by the removal of measures and decrease in the level of their implementation to increase the level of implementation of three measures. This concerns measure 1.3 (Public Sector Retrofit Pathfinder Project), measure 3.2 (Solas Recovery Skills Response Programme) and measure 5.4 (Expanded School Sector Pathfinder Decarbonisation and Retrofit Programme). On this basis, Ireland has requested that the level of implementation of three measures be increased. The Council Implementing Decision of 8 September 2021 should be amended accordingly.

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 Ireland.

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.

Contribution to the green transition including biodiversity

(13) 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 53.5% of the amended RRP's total allocation and 90.9% 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. In accordance with Article 17 of Regulation (EU) 2021/241, the amended RRP is consistent with the information included in the National Energy and Climate Plan 2021-2030.

(14) The amendments made to take into account objective circumstances do not affect the previous positive assessment of the contribution to the green transition, including biodiversity, or to addressing the challenges resulting from it. Significant investments included in the RRP contribute to the decarbonisation of the economy by improving energy efficiency in public buildings, promoting sustainable railway mobility, restoring biodiversity through the rehabilitation of peatlands, improving water treatment, and facilitating green research and innovation. Ireland included measures providing for the entry into force of the amendments to the climate law and its associated increase in climate targets, and for a significant increase in the carbon tax over the RRP period. In addition, the REPowerEU chapter has the overarching objective of accelerating the green transition and climate action through the further deployment of renewable energy such as sustainable biomethane and offshore wind energy, reduction of energy consumption through retrofit actions in the public building stock, and the provision of net-zero public transport.

Contribution to the digital transition

(15) 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 33.3% of the amended RRP's total allocation calculated in accordance with the methodology set out in Annex VII to that Regulation.

(16) The amendments made to take into account the objective circumstances do not affect the previous positive assessment of the contribution to the digital transitions or to addressing the challenges resulting from it. Several measures aim at contributing to the digital transition by supporting the digitalisation of enterprises, addressing the risk of the digital divide, including in the education sector, enhancing digital skills, and supporting the development of digital infrastructure and the delivery of digital public services.

Costing

(17) 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.

(18) The cost information provided by Ireland for the amended RRP is detailed and well substantiated. Moreover, Ireland submitted separate documents, including more updated versions of cost calculations. The assessment of the cost estimates and supporting information shows that the majority of the costs of the amended measures are well justified, reasonable and plausible, and do not include costs covered by existing or planned Union financing. However, as some costing elements are not entirely documented, this leads to the assessment that the costing information is clear to a medium extent, which would warrant a B rating. Finally, the amount of the estimated total cost of the RRP is in line with the principle of cost-efficiency and commensurate with the expected national economic and social impact.

Any other assessment criteria

(19) The Commission considers that the amendments put forward by Ireland do not affect the positive assessment of the RRP set out in the Council Implementing Decision of 8 September 2021 regarding the relevance, effectiveness, efficiency and coherence of the RRP against the assessment criteria laid down in Article 19(3), points (a), (b), (c), (d), (da), (db), (g), (h), (j) and (k).

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

(20) In accordance with Article 4(4) of Regulation (EU) 2024/795 f the European Parliament and of the Council of 29 February 2024 establishing the Strategic Technologies for Europe Platform (STEP)[8], Ireland 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, Ireland 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

(21) 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

(22) The estimated total costs of Ireland's amended RRP is EUR 1 153 797 007. As the amount of the estimated total cost of the amended RRP is equal to the updated maximum financial contribution available for Ireland, the financial contribution

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

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 Ireland's amended RRP should be equal to EUR 1 153 797 007. Therefore, the financial contribution made available to Ireland remains unchanged.

(23) The Council Implementing Decision of 8 September 2021 should therefore be amended accordingly. For the sake of clarity, the Annex to the Council Implementing Decision of 8 September 2021 should be replaced entirely.

(24) 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 Ireland 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 8 September 2021 on the approval of the assessment of the recovery and resilience plan for Ireland is amended as follows:

the Annex to the Council Implementing Decision of 8 September 2021 on the approval of the assessment of the recovery and resilience plan for Ireland is replaced by the text set out in the Annex to this Decision.

Article 3
Addressee

This Decision is addressed to Ireland.

Done at Brussels,

For the Council
The President

[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).