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LEGISLATIVE ACTS AND OTHER INSTRUMENTS

Subject:	COUNCIL IMPLEMENTING DECISION amending the Implementing Decision of 4 October 2022 on the approval of the assessment of the recovery and resilience plan for the Netherlands

COUNCIL IMPLEMENTING DECISION

of …

amending the Implementing Decision of 4 October 2022 on the approval of the assessment of the recovery and resilience plan for the Netherlands

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,

[1] OJ L 57, 18.2.2021, p. 17, ELI: http://data.europa.eu/eli/reg/2021/241/oj.

Whereas:

(1) Following the submission of the national recovery and resilience plan ('RRP') by the Netherlands on 8 July 2022, the Commission has proposed its positive assessment to the Council. On 4 October 2022, the Council approved the positive assessment by means of an implementing decision ('the Council Implementing Decision of 4 October 2022')[2]. The Council Implementing Decision of 4 October 2022 was amended by Council implementing decisions of 17 October 2023[3] and 5 November 2024[4].

(2) On 21 March 2025, the Netherlands made a reasoned request to the Commission to make a proposal to amend the Council Implementing Decision of 4 October 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, the Netherlands has submitted an amended RRP.

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

(3) The amendments to the RRP submitted by the Netherlands because of objective circumstances concern 17 measures.

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[2] See documents ST 12275/22 INIT and ST 12275/22 ADD 1 at http://register.consilium.europa.eu.

[3] See documents ST 13613/23 REV 1 and 13613/23 ADD 1 REV 1 at http://register.consilium.europa.eu.

[4] See documents ST 13789/24 INIT and ST 13789/24 ADD 1 REV 1 at http://register.consilium.europa.eu.

(4) The Netherlands has explained that one measure is partially no longer achievable due to objective circumstances, namely recent developments in the market which have resulted in lower-than-expected demand. This concerns target 16 and milestones 17, 18, 19 and 20 under measure C1.1 I1-8 (Offshore wind) under component 1 (Promoting the Green Transition). On this basis, the Netherlands has requested that the description of measure C1.1 I1-8 (Offshore wind) and the description of milestones 17, 18, 19 and 20 be amended and that target 16 be decreased. The Council Implementing Decision of 4 October 2022 should be amended accordingly.

(5) The Netherlands has explained that three measures are partially no longer achievable within the foreseen timeframe due to objective circumstances, namely a combination of issues originating from grid congestion, inflation and skills and staff shortages. These concern targets 24, 25 and 26 under measure C1.1 I3-1 (Inland waterway energy transition, project ZES) under component 1 (Promoting the Green Transition); target 48 and milestones 49 and 50 under measure C2.2 I1-1 (European Rail Traffic Management System); and target 51 under measure C2.2 I2-3 (Safe, smart and sustainable mobility) under component 2 (Accelerating the Digital Transformation). On this basis, the Netherlands has requested that targets 24, 25 and 51 be decreased and that target 26 be removed. Furthermore, the Netherlands has requested that the description of measure C1.1 I3 and the description of milestone 50 be amended. Furthermore, the Netherlands has requested that the implementation timeline for targets 24, 25, 48 and 51 and for milestones 49 and 50 be extended and that the description of measure C2.2 I1-1 (European Rail Traffic Management System) be amended to reflect the extension in the implementation timeline for milestones 49 and 50. The Council Implementing Decision of 4 October 2022 should be amended accordingly.

(6) The Netherlands has explained that one measure is partially no longer achievable due to objective circumstances, namely an unexpected increase in production costs and unforeseen technological challenges. This concerns targets 56 and 57 under measure C2.2 I3-1 (Intelligent roadside stations - iWKS) under component 2 (Accelerating The Digital Transformation). On this basis, the Netherlands has requested that the description of measure C2.2 I3-1 (Intelligent roadside stations - iWKS) be amended and that targets 56 and 57 be decreased. Furthermore, the Netherlands has requested that the implementation timeline for target 56 be extended. The Council Implementing Decision of 4 October 2022 should be amended accordingly.

(7) The Netherlands has explained that eight measures have been amended as a better alternative for the implementation of each measure exists that allows the original ambition of each measure to be achieved. These concern milestone 2 under measure C1.1 R1-1 (Energy taxation Reform), milestones 7 and 8 under measure C1.1 R4-1 (Reform of car taxation) and milestones 27 and 28 under measure C1.1 I4-1 (Aviation in transition) under component 1 (Promoting the Green Transition); target 39 under measure C2.1 I2-1 (AI Ned and applied AI learning communities), target 53 under measure C2.2 I2-3 (Safe, smart and sustainable mobility) and milestone 61 under measure C2.3 I1-1 (Renewal of IT infrastructure at the Ministry of Defence) under component 2 (Accelerating The Digital Transformation); milestones 85 and 86 under measure C4.1 R2-1 (Disability insurance for self-employed persons) under component 4 (Strengthening The Labour Market, Pensions And Future-Oriented Education); and milestone 134 under measure C8 R1 (Energy market reform package) under the REPowerEU component. On this basis, the Netherlands has requested that the implementation timeline for milestones 28, 85 and 86 be extended. Furthermore, the Netherlands has requested that the description of measures C1.1 R1-1 (Energy taxation Reform) and C1.1 I4-1 (Aviation in transition) and the description of milestones 2, 7, 8, 27, 28, 61 and 134 and targets 39 and 53 be amended. The Council Implementing Decision of 4 October 2022 should be amended accordingly.

(8) The Netherlands has explained that four measures have been amended as a better alternative for the implementation of each measure exists that allows the administrative burden to be reduced, whilst still achieving the objectives of the respective measure. These concern targets 22 and 23 under measure C1.1 I2-2 (Green power of hydrogen) and targets 31, 32 and 33 under measure C1.2 I1-1 (Nature programme) under component 1 (Promoting the Green Transition); target 60 under C2.3 R1-3 (Public information management (Open Government Act)) under component 2 (Accelerating the Digital Transformation); and milestone 108a under measure C5.1 I1-1 (Temporary additional human resources capacity for care in times of crisis) under component 5 (Strengthening Public Healthcare and Pandemic Preparedness). On this basis, the Netherlands has requested that unnecessary background information or procedural elements that do not contribute to the objectives of the measures be removed, that it be clarified that certain elements relate to the objectives or the context of the measures, and that requirements of measures or milestones and targets that must be fulfilled in order to achieve the relevant objective, but that create an unjustified administrative burden, be simplified. The Council Implementing Decision of 4 October 2022 should be amended accordingly.

(9) Following the removal of measures under Article 21 of Regulation (EU) 2021/241, the Netherlands has further requested the use of resources freed up by the removal of measures and the decrease in the level of their implementation in order to increase the level of implementation of one measure. This concerns target 130 under measure C8 I1 (Investment subsidy for sustainable energy and energy savings) under the REPowerEU component. On this basis, the Netherlands has requested that the level of required implementation of the aforementioned target be increased. The Council Implementing Decision of 4 October 2022 should be amended accordingly.

(10) The Commission considers that the reasons put forward by the Netherlands justify the amendments pursuant to Article 21(2) of Regulation (EU) 2021/241. The Council Implementing Decision of 4 October 2022 should be amended accordingly.

Distribution of milestones and targets

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

Corrections of clerical errors

(12) One clerical error has been identified in the text of the Council Implementing Decision of 4 October 2022, affecting four milestones and the description of one measure under one component. The Council Implementing Decision of 4 October 2022 should be amended to correct the clerical error, which does not reflect the content of the RRP submitted to the Commission on 8 July 2022, as agreed between the Commission and the Netherlands. That clerical error relates to milestones 69, 70, 71 and 72 under measure C3.1 R3-1 (Centralised planning to increase housing supply) under component 3 (Improving The Housing Market And Making Real Estate More Energy Efficient). That correction does not affect the implementation of the measures concerned.

Commission's assessment

(13) 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 REPowerEU objectives

(14) In accordance with Article 19(3), point (da), of and Annex V, criterion 2.12, to Regulation (EU) 2021/241, the REPowerEU chapter is expected to effectively contribute to a large extent (rating A) to energy security, the diversification of the Union's energy supply, an increase in the uptake of renewables and in energy efficiency, an increase of energy storage capacities or the necessary reduction of dependence on fossil fuels before 2030.

(15) Measure C8 I1 (Investment subsidy for sustainable energy and energy savings) is scaled up following the removal of a target and the decrease in the level of implementation of certain measures. Measure C8 I1 (Investment subsidy for sustainable energy and energy savings) provides households with subsidies for several interventions to improve energy efficiency in the built environment. Those interventions are expected to decrease energy demand and contribute to the electrification of heat generation, thereby supporting the decarbonisation of the Dutch energy generation and the uptake of renewable energy. The investment is expected to have a lasting impact due to the longevity of the subsidised installations and their long-term impact on energy demand. The investment is a scale-up of an existing measure in component 3 and of the REPowerEU Chapter, which ultimately increases the resources allocated to the REPowerEU Chapter.

Contribution to the green transition including biodiversity

(16) 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 55,1 % of the amended RRP's total allocation and 100 % 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.

(17) The changes proposed by the Netherlands for the removal of a target and the decrease in the level of implementation of certain measures have resulted in the increase of target 130 under measure C8 I1 (Investment subsidy for sustainable energy and energy savings). The increase of that measure fully accounts for the positive change in the contribution of the amended RRP to the green transition.

Costing

(18) 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 regarding 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.

(19) The cost information provided by the Netherlands for the amended RRP is detailed and well substantiated. Moreover, the Netherlands submitted separate documents, including more elaborate descriptions of the methodology underlying the cost calculations and explanations of how past projects relate to the cost estimates of the amended measures as documentation, as well as on the additionality of Union funding, where applicable. 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, which warrant a rating B. Finally, the amount of the estimated total cost of the RRP is in line with the principle of cost efficiency and commensurate to the expected national economic and social impact.

Protection of the financial interests of the Union

(20) In accordance with Article 19(3), point (j), of and Annex V, criterion 2.10, to Regulation (EU) 2021/241, the arrangements proposed in the amended RRP are adequate (rating A) to prevent, detect and correct corruption, fraud and conflicts of interests when using the funds provided under that Regulation, and the arrangements are expected to effectively avoid double funding under that Regulation and other Union programmes. This is without prejudice to the application of other instruments and tools to promote and enforce compliance with Union law, including for preventing, detecting and correcting corruption, fraud and conflicts of interest, and for protecting the Union budget in accordance with Regulation (EU, Euratom) 2020/2092 of the European Parliament and of the Council[5].

[5] Regulation (EU, Euratom) 2020/2092 of the European Parliament and of the Council of 16 December 2020 on a general regime of conditionality for the protection of the Union budget (OJ L 433 I, 22.12.2020, p. 1, ELI: http://data.europa.eu/eli/reg/2020/2092/oj).

(21) Since the previous assessment, the Commission has had access to information on the Netherlands audit and control system's actual implementation. This includes the findings of the audit of the protection of the financial interests of the Union performed by the Commission in the Netherlands.

(22) In light of this information, the Commission considers that the internal control system of the amended RRP is adequate overall. The amended RRP includes an update of the control and audit framework to reflect the work done to further streamline the relevant processes. It includes an update of the procedure for preventing, detecting and correcting conflicts of interests, in particular to reflect the measures that cater for the lack of use of the Arachne system. Policy directorates' staff has the obligation to collect signed declarations stating that there is no conflict of interest. Those declarations should also be co-signed by the line managers. During the regular controls and specifically prior to the preparation for the submission of each payment request, Financial and Economic Affairs Directorates should carry out risk-based audits of staff declarations and potential conflicts of interest. Subject to those risk-based audits and verifications by means of various databases, cross-checking of the declarations regarding conflict of interests signed at policy directorates' level will be undertaken. Other procedures related to conflict of interest and, more broadly the protection of the financial interest of the Union, remain in place and are considered adequate and robust.

Any other assessment criteria

(23) The Commission considers that the amendments put forward by the Netherlands do not affect the positive assessment of the RRP set out in the Council Implementing Decision of 4 October 2022 regarding the relevance, effectiveness, efficiency and coherence of the RRP against the assessment criteria laid down in Article 19(3), points (a), (b), (c), (d), (da), (db), (e), (f), (g), (h) and (k), of Regulation (EU) 2021/241.

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

(24) In accordance with Article 4(4) of Regulation (EU) 2024/795 of the European Parliament and of the Council[6], the Netherlands considered the list of projects that have been awarded a Sovereignty Seal pursuant to Article 4(1) of that Regulation. However, the Netherlands has not included projects that have been awarded a Sovereignty Seal in the amended RRP because the amendments to the RRP have not introduced any new measures, and the removal of a target and the decrease in the level of implementation of certain measures have resulted in a limited amount of resources being freed up, resources which the Netherlands has requested to use to scale up target 130 under measure C8 I1 (Investment subsidy for sustainable energy and energy savings). Specifically, the scale up of target 130 under measure C8 I1 (Investment subsidy for sustainable energy and energy savings) does not provide the necessary resources to enable the implementation of projects that have been awarded a Sovereignty Seal, and therefore, the Netherlands has not included such projects in the amended RRP.

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[6] Regulation (EU) 2024/795 of the European Parliament and of the Council of 29 February 2024 establishing the Strategic Technologies for Europe Platform (STEP), and amending Directive 2003/87/EC and Regulations (EU) 2021/1058, (EU) 2021/1056, (EU) 2021/1057, (EU) No 1303/2013, (EU) No 223/2014, (EU) 2021/1060, (EU) 2021/523, (EU) 2021/695, (EU) 2021/697 and (EU) 2021/241 (OJ L, 2024/795, 29.2.2024, ELI: http://data.europa.eu/eli/reg/2024/795/oj).

Positive assessment

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

Financial contribution

(26) The estimated total cost of the Netherlands' amended RRP is EUR 5 442 993 000. As the amount of the estimated total cost of the amended RRP is higher than the updated maximum financial contribution available for the Netherlands, the financial contribution determined in accordance with Article 4a of Regulation (EU) 2021/1755 of the European Parliament and of the Council[7] and Article 20(4) and Article 21a(6) of Regulation (EU) 2021/241 allocated for the Netherlands' amended RRP should be equal to the total amount of the maximum financial contribution available for the Netherlands' amended RRP. This amount is equal to EUR 5 441 423 046.

[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).

(27) The Council Implementing Decision of 4 October 2022 should therefore be amended accordingly. For the sake of clarity, the Annex to the Council Implementing Decision of 4 October 2022 should be replaced entirely,

HAS ADOPTED THIS DECISION:

Article 1

The Council Implementing Decision of 4 October 2022 on the approval of the assessment of the recovery and resilience plan for the Netherlands is amended as follows:

(1) Article 1 is replaced by the following:

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

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

(2) the Annex is replaced by the text set out in the Annex to this Decision.

Article 2

This Decision is addressed to the Kingdom of the Netherlands.

Done at …, …

For the Council
The President