



Council of the European Union
General Secretariat

Brussels, 13 January 2026

WK 423/2026 INIT

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WORKING DOCUMENT

From:	General Secretariat of the Council
To:	Working Party of Financial Counsellors
Subject:	RRF - Presentations from the Commission Services on the amendments of the RRP of Spain, Germany, Sweden, Finland, the Netherlands and Ireland

Delegations will find attached presentations from the Commission Services on the amendments of the Recovery and Resilience Plans of Spain, Germany, Sweden, Finland, the Netherlands and Ireland for the Financial Counsellors Working Party on 13 January 2026.



Amendment of the Recovery and Resilience Plan – SPAIN

Proposal for a Council Implementing Decision amending the Spanish RRP

*Financial Counsellors Working
Party*

13 January 2026

Overview

(1) Balanced Response	(2) CSRs	(3) Growth, jobs...	(4) DNSH	(5) Green target	(6) Digital target	(7) Lasting impact	(8) M & T	(9) Costing	(10) Control Systems	(11) Coherence	(12) REPowerEU	(13) Cross-border
A	A	A	A	A	A	A	A	B	A	A	A	A

Request to amend the Council Implementing Decision:

- Plan amended based on **objective circumstances** (*legal basis: Art. 21, RRF Regulation*).
- Main objective:** simplify the plan in line with Commission’s Communication of 4 June 2025.
- Main modifications:** number of M/Ts significantly reduced; loans envelope reduced from EUR 83 billion to EUR 23 billion; several reforms removed, replaced or amended, in line with the RRF Regulation.
- Repurpose of funds: under grants, **four new measures** on trade, AI gigafactories, space and decarbonisation of industry; under loans, an **equity injection** into Spain’s National Promotional Bank (ICO).



Climate: 37%



Digital: 21.52%

Following the revision:

- Overall **cost** of the plan remains **unchanged** at EUR 79 billion in grants. The cost related to loans is **reduced** to EUR 23 billion in loans (from EUR 83 million)
- The reforms contained in the revised RRP **continue to address a significant subset of the CSRs. The overall ambition of the plan is maintained.**
- Continuous support for the **green and digital transition.**

Amendments based on objective circumstances concern: *162 measures*

72 measures amended, replaced or removed to implement better alternatives to reduce the administrative burden

23 measures amended or replaced to implement better alternatives to achieve their original ambition

31 measures amended or removed due to insufficient market demand

3 measures amended due to an insufficient number of eligible applications

23 measures amended or removed because of supply chain constraints and unexpected technical difficulties

6 new measures added

3 measures amended due to inflation

Level of implementation of 3 measures increased

Main changes following revision



Climat
e: **40%**



Digital:
21.67%

111 reforms
142 investments
601 milestones and targets
Loan envelope: EUR 83 billion



12 reforms removed
3 investments added
114 M&Ts removed



Climat
e: **37%**

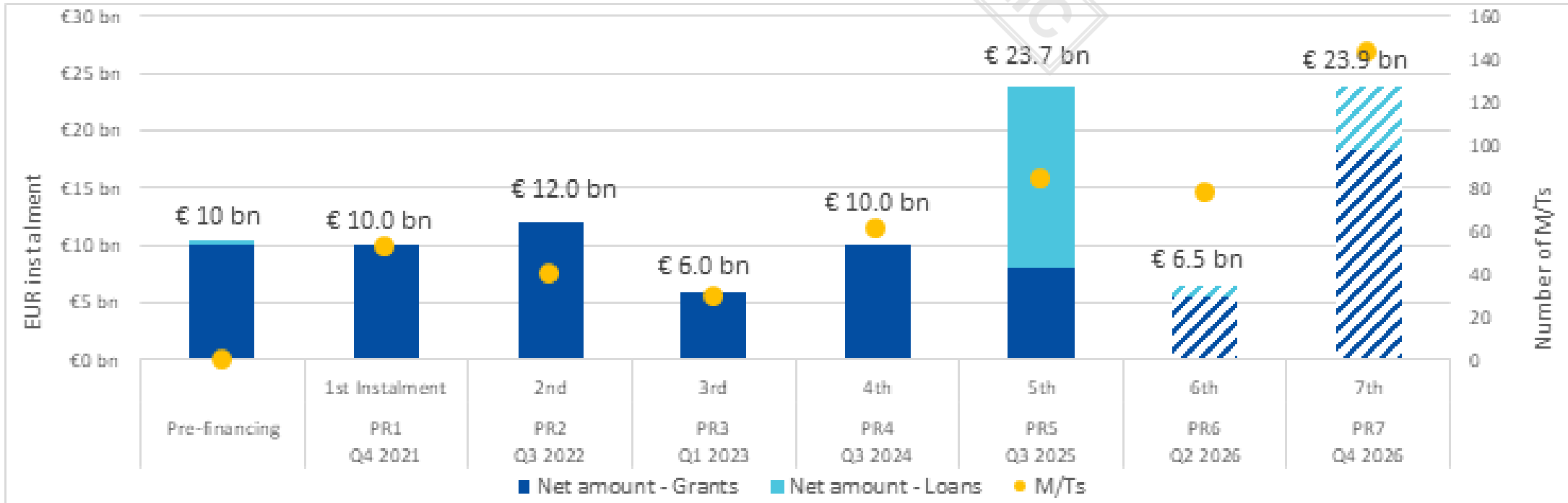


Digital:
21.52%

99 reforms
145 investments
487 milestones and targets
Loan envelope: EUR 23 billion

Revised payment profile

PR6 to PR9 merged into two (new PR6 and PR7)



Thank you



Targeted amendment of Recovery and Resilience Plan – Germany

Proposal for a Council Implementing Decision amending Germany's RRP

*Financial Counsellors Working
Party 13 January 2026*

Timeline of Germany's RRP implementation

RRP design and adoption

- RRP submitted on **28 April 2021** and adopted by Council on **13 July 2021**
- Revisions to RRP (5x):
 - Submitted on **9 December 2022** and adopted by Council on **14 February 2023 (targeted)**
 - Submitted on **15 September 2023** and adopted by Council on **8 December 2023 (targeted)**
 - Submitted on **29 April 2024** adopted by Council on **16 July 2024**
 - Submitted on **6 May 2025 (targeted)**, adopted by Council adoption in **July 2025**
 - Submitted on **11 December 2025 (targeted)**, planned to be adopted by the Council on **21 January 2026**

RRP Implementation Setup

- Operational arrangements countersigned and published on **4 September 2023**
- Amended operational arrangements signed and published on **14 November 2024**
- Amended operational arrangements to be signed and published in **February 2026**.

Payment requests

- **2nd PR** submitted on **13 September 2024**, positive preliminary assessment adopted by COM on **26 November 2024**
- **3rd PR** planned to be submitted in **January/February 2026**
- **4th PR** planned to be submitted in **July 2026**



Overview of amendments

- **Reasoned request for a targeted amendment of the Council Implementing Decision:**
 - Amendments to **35 measures** on the basis of objective circumstances (Article 21 of RRF Regulation), including 28 measures simplified to reduce administrative burden
- **Regarding the timeline adjustment**, the completion of 5 milestones and targets was brought forward.
- **No change in the payment profile.**
- Climate and digital contributions remain substantial:
 - § Climate tagging reduced from 46.3% to 44.9%
 - § Digital tagging reduced from 46.1% to 45.8%
- The **RRP continues to represent a comprehensive and adequately balanced response** to the economic and social situation and to contribute appropriately to all six pillars.
- The Commission considers that the amendments put forward by Germany **do not affect the positive assessment of the plan whose overall ambition is kept.**



Overview of amendments



Simplifying 28 measures to reduce the administrative burden removing elements that are not essential to proving achievement of the relevant measures' objectives



Objective circumstances **related to changes in market demand and delays** require downscaling of **five measures**



Amending two measures to implement better alternatives achieving their original ambition



Upscaling one measure and frontloading five measures to facilitate earlier assessment and retain the overall ambition of the plan



Thank you

More information: Commission webpage on the RRF
[Germany's recovery and resilience plan](#)



Third Revision of the Recovery and Resilience Plan of Sweden

Proposal for a Council Implementing Decision amending the initial Council Implementing Decision

Working Party of Financial Counsellors, 13 January 2026

Overview

Revised plan is worth €3.45 bn in grants and covers 17 reforms and 13 investments.

- **Request to amend the Council Implementing Decision:**
 - Targeted amendments based on **objective circumstances (Article 21)** – mainly simplifications
 - **18 measures impacted** (17 measures amended, 1 measure removed)
 - Climate and digital tagging remains unchanged
- **Modified Swedish RRP continues:**
 - ✓ to contribute to addressing country-specific recommendations;
 - ✓ to support the green and digital transition;
 - ✓ to strengthen economic and social resilience.



Climate tag:
44%



Digital tag:
21%

Revised measures

Amendments to measures based on objective circumstances (Article 21):

- **2 investments amended** to implement better alternatives while preserving original ambition:
 - ✓ Energy efficiency in multi-dwelling buildings (Component 1 – Green recovery)
 - ✓ Scaled-up energy efficiency in multi-dwelling buildings (Component 6 – REPowerEU)
- **15 measures amended** to:
 - ✓ reduce administrative burden;
 - ✓ simplify the Council Implementing Decision;
 - ✓ clarify procedural and background elements;
 - ✓ while still achieving the objectives of the measures.
- **1 investment removed**:
 - ✓ Joint public administration digital infrastructure (Component 4 – Broadband expansion and digitalisation)

Amendments impact all the components of the RRP

Thank you for your attention!

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Amendment of the Recovery and Resilience Plan – Netherlands

Proposal for a Council Implementing Decision amending the Dutch RRP

*Financial Counsellors Working
Party*

13 January 2026

Overview

Request to amend the Council Implementing Decision based on objective circumstances (legal basis: Art. 21, RRF Regulation):

- **Main objective: simplify the plan** to reduce administrative burden, in line with Commission's Communication of 4 June 2025.
- **Limited modifications beyond simplification:** overall ambition is maintained, in line with the requirements of the RRF Regulation.
- 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 (EU) (ST 12275/22 INIT; ST 12275/22 ADD 1) of 4 October 2022.

Following the revision:

- Overall **cost** of the plan slightly increased to EUR 5 443 185 601.
- The RRP continues to represent a comprehensive and adequately balanced response to the economic and social situation, and to contribute appropriately to all six pillars – with the **climate contribution slightly decreased and the digital contribution slightly increased.**



Climat
e:

54.3%



Digital:
28.3%

34 measures are amended due to objective circumstances

- 23 measures amended to implement **better alternatives that allow the administrative burden to be reduced** and simplify the CID, while still achieving the objectives of those measures
- 3 measures amended to implement a **better alternative** in order to achieve their original ambition
- 2 measures amended because of **unforeseen price increases**
- 1 measure amended due to a combination of **technical challenges and delays in the supply of equipment**
- 1 measure amended because of **labour market shortages** and unexpectedly rapid advancements in the AI sector that increased demands on staff
- 2 measures **added** and the level of implementation of 2 measures **increased**.

Overview of new measures and upscales



Subsidy scheme for electric personal vehicles (SEPP)

The objective of this investment is to stimulate and accelerate green mobility.

The investment consists in providing financial support for the purchase or lease of electric personal vehicles.



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The objective of this investment is to encourage the purchase of new emission-free trucks by companies and non-profit institutions, in order to reduce the CO2 emissions.

The investments consists in providing financial support for the purchase of zero-emission trucks.



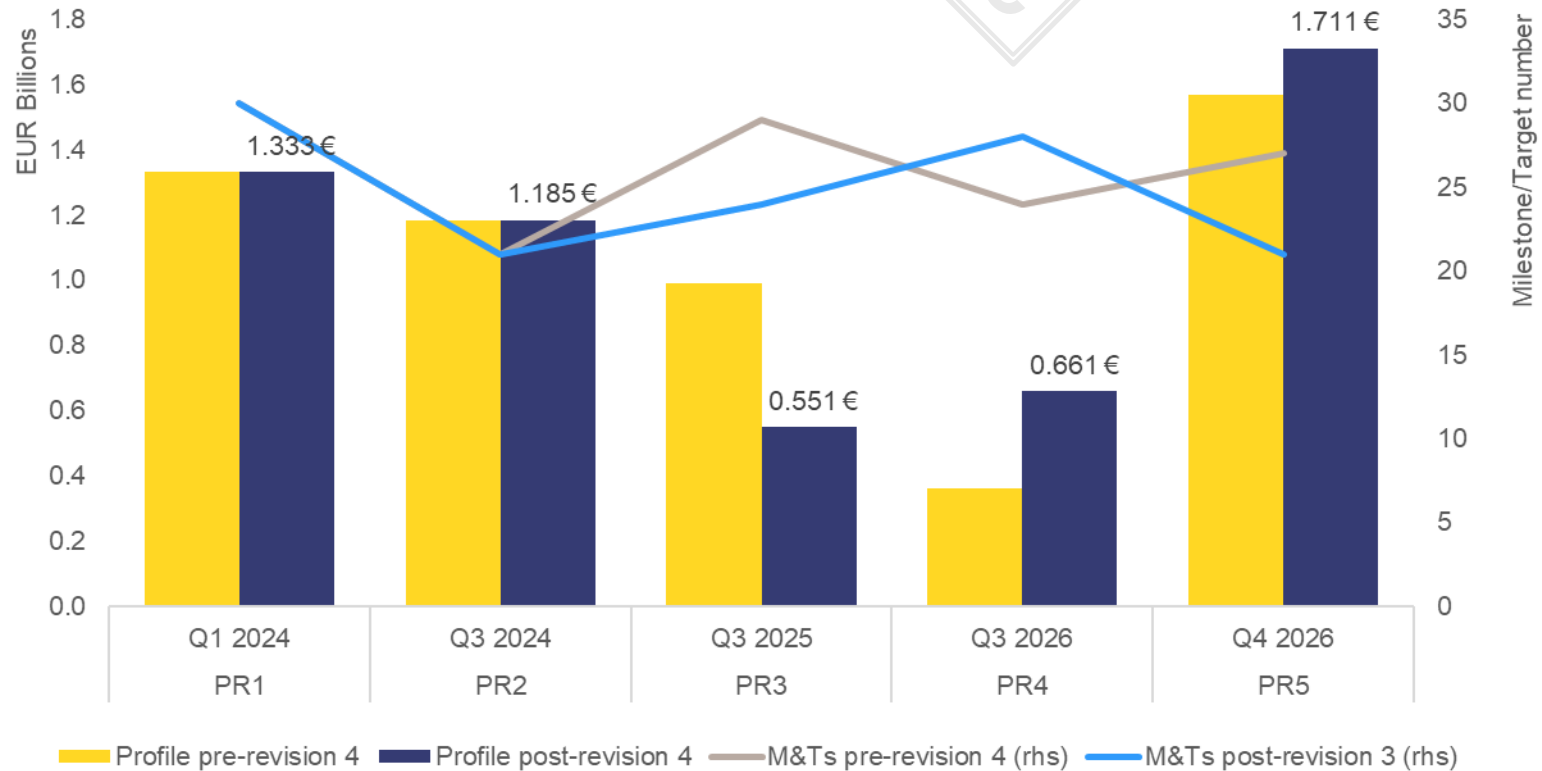
Investment subsidy for sustainable energy and energy savings (C3.2 I2 / C.8 I1)

The objective of this investment is to improve the energy efficiency of dwellings.

The investment consists in providing subsidies to households for energy savings interventions.

Revised payment profile

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Thank you

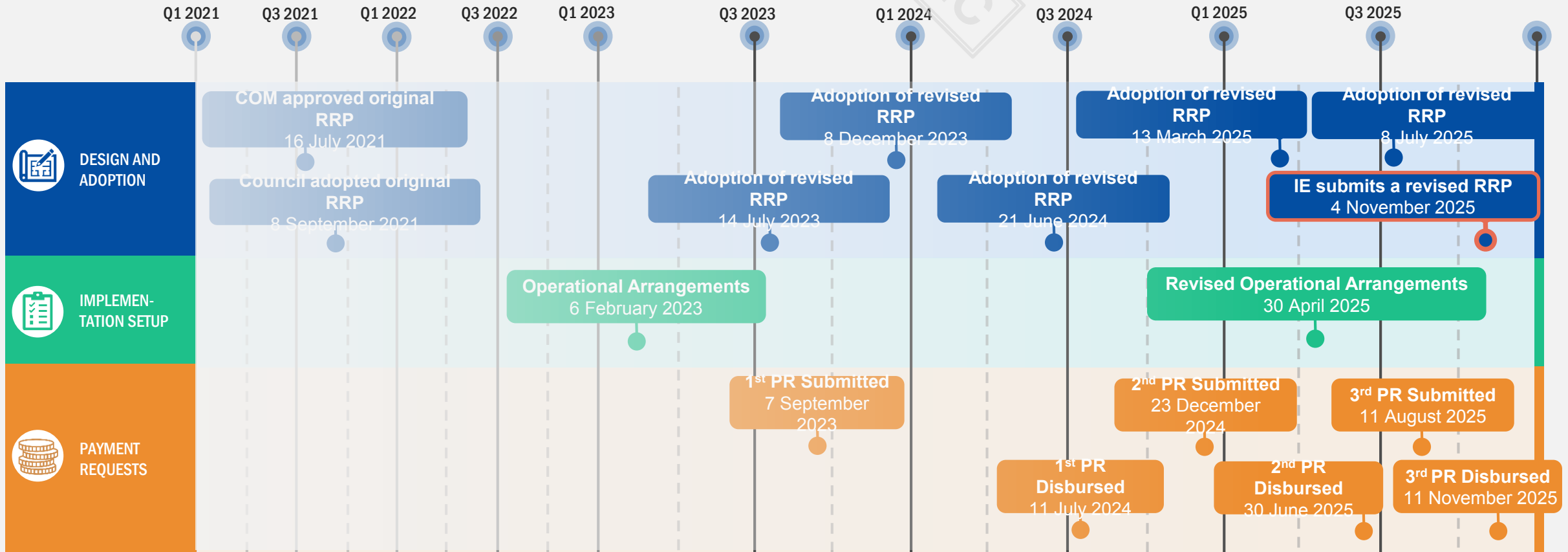


Amendment of the Recovery and Resilience Plan – Ireland

Proposal for a Council Implementing Decision amending the Irish RRP

FiCo meeting: 13 January 2026

Timeline of Ireland's RRP implementation





Overview of amendments

- **Reasoned request to amend the Council Implementing Decision:**
- Amendments to **20 measures** based on objective circumstances (Article 21 of RRF Regulation), of which;
 - **One measure** (1.2 - Enterprise decarbonisation) **is removed**.
 - **Two measures** (2.2 - Enterprise digital transformation, 1.6 - Peatland rehabilitation) **are downscaled**.
 - **Two measures** (2.1 - Government data centre, 1.4 - Cork commuter rail) **have adjusted the costing** due to the high inflation in construction and building materials.
 - **Three measures** (1.3 - Public retrofits, 3.2 - Solas skills, 5.4 - Schools retrofit) **have been upscaled** (including the estimated costs) to use the resources freed up.
 - **Four measures** (1.7 - Waste water infrastructure, 2.6 - E-health, 5.1 - Biomethane upscaling, 5.3 - Hospital retrofit) **are amended to implement better alternatives** in order to achieve their original ambition.
 - Eight measures are amended to allow the administrative burden to be reduced and simplify the CID.
- **No clerical errors** were identified.

Overview of amendments

- **Limited modifications of the substance of existing measures** → no impact on the **positive assessment** of the initial RRP and the REPowerEU chapter.
- **In particular, the RRP continues to:**
 - contribute to addressing challenges identified in the context of the European Semester;
 - support the green and digital transition;
 - strengthen economic and social resilience.



DNSH

A



Costing

B



Green transition
(53.5% (↑ by 3.2 pp))

A



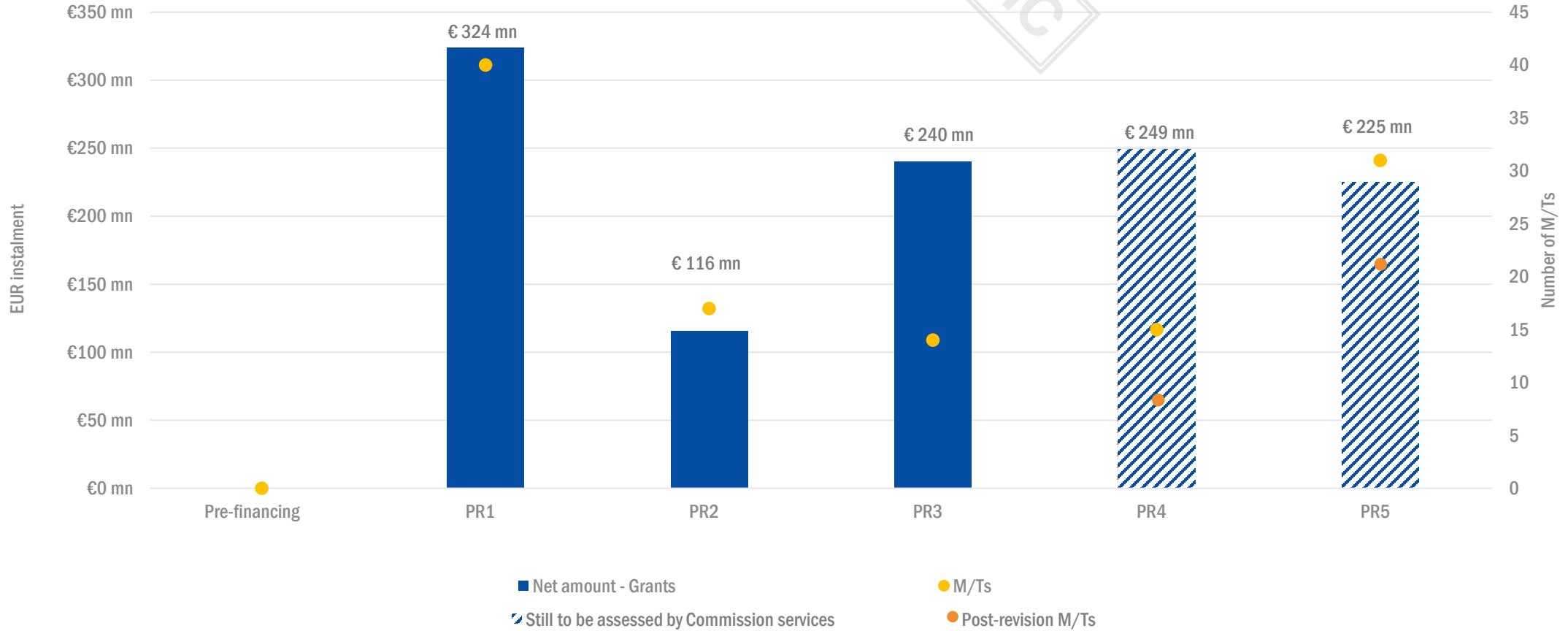
Digital transformation
(33.3% (↓ by 0.9 pp))

A



What is outstanding?

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Thank you

More information: Commission webpage on the RRF

[Ireland's Recovery and Resilience Plan](#)



Amendment of the Recovery and Resilience Plan – Finland

Proposal for a Council Implementing Decision amending the Finnish RRP

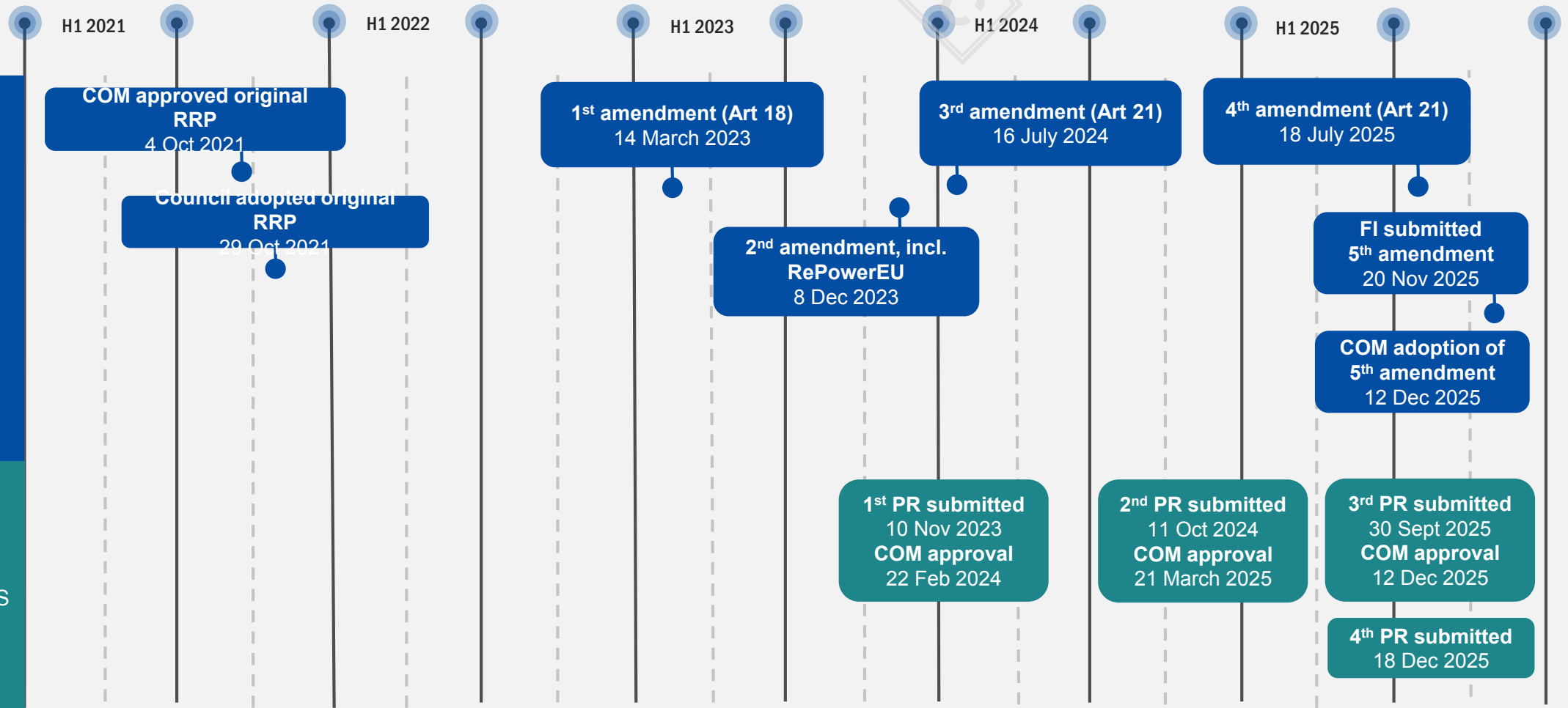
FiCo meeting: 13 January 2026

Timeline of Finland's RRP implementation

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DESIGN AND ADOPTION

PAYMENT REQUESTS



H1 2021

H1 2022

H1 2023

H1 2024

H1 2025

COM approved original RRP
4 Oct 2021

Council adopted original RRP
29 Oct 2021

1st amendment (Art 18)
14 March 2023

2nd amendment, incl. RePowerEU
8 Dec 2023

1st PR submitted
10 Nov 2023
COM approval
22 Feb 2024

3rd amendment (Art 21)
16 July 2024

2nd PR submitted
11 Oct 2024
COM approval
21 March 2025

4th amendment (Art 21)
18 July 2025

FI submitted
5th amendment
20 Nov 2025

COM adoption of
5th amendment
12 Dec 2025

3rd PR submitted
30 Sept 2025
COM approval
12 Dec 2025

4th PR submitted
18 Dec 2025

Overview of amendments



- Reasoned request to amend the Council Implementing Decision:
 - Amendments to **45 measures** 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.
 - Amendments to **8 measures** on the basis of objective circumstances (Article 21 of RRF Regulation), while maintaining the original ambition of the measures.
- **No change in the payment profile.**
- The **RRP continues to represent a comprehensive and adequately balanced response** to the economic and social situation and to contribute appropriately to all six pillars.
- The Commission considers that the amendments put forward by Finland **do not affect the positive assessment of the overall plan.**

Finland's RRP

59 measures
19 reforms
40 investments

Estimated cost:
EUR 1.95 billion



Climate:
52.3%



Digital:
28.9%

Overview of the main amendments



Simplifying 45 measures while still achieving the objectives of those measures.



Amending three measures to implement better alternatives in order to achieve its original ambition.

Amending one measure to increase the level of implementation following the decrease in another measure.

Amending four measures due to objective circumstances based on following justifications:



- unexpected price developments in the fuel, and particularly renewable fuel sector;
- tax incentives not achieving the expected results;
- tenders did not attract enough bidders; or
- labour shortages.

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Thank you

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