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Proposal for a

COUNCIL IMPLEMENTING DECISION

**amending Implementing Decision (EU) (ST 12275/22 INIT; ST 12275/22 INIT ADD 1) of
4 October 2022 on the approval of the assessment of the recovery and resilience plan for
the Netherlands**

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amending Implementing Decision (EU) (ST 12275/22 INIT; ST 12275/22 INIT ADD 1) 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 Facility¹, 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 the Netherlands on 8 July 2022, the Commission proposed its positive assessment to the Council. The Council approved the positive assessment by means of the Council Implementing Decision of 4 October 2022². That Council Implementing Decision was amended on 17 October 2023³.
- (2) On 16 September 2024, 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 2021/241

- (3) The amendments to the RRP submitted by the Netherlands because of objective circumstances concern 16 measures.
- (4) The Netherlands has explained that four measures have been amended to implement better alternatives in order to achieve the original ambition of the measure. This concerns the target 62, measure name and description of investment C2.3 I1 (Groundbreaking IT (GrIT)) under component 2 (Accelerating the digital transformation); milestone 72 and the measure description of reform C3.1 R3-4 (Centralised planning to increase housing supply) under component 3 (Improving the housing market and making real estate more energy efficient); target 104 and the

¹ OJ L 57, 18.2.2021, p. 17.

² ST 12275/22 INIT; ST 12275/22 INIT ADD 1.

³ ST 13613/1/23; 13613/23 REV 1 (en), ST 13613/1/23 ADD1 REV1

measure description of investment C4.2 I2-1 (Support to newcomers to prevent learning losses) under component 4 (Strengthening the labour market, pensions and future-oriented education); milestone 117 and the measure description of reform C6.1 R1-1 (Dutch tax policy) under component 6 (Tackling aggressive tax planning and money laundering) and the introductory provisions of component 6. On this basis, the Netherlands has requested to amend the descriptions of measure C2.3 I1, measure C4.2 I2-1 and its related target 104, and measure C6.1 R1-1 and its related milestone 117. Furthermore, the Netherlands has requested to extend the implementation timeline of milestone 72 and to amend the description of this milestone, without lowering its ambition. The Council Implementing Decision of 4 October 2022 should be amended accordingly.

- (5) The Netherlands has explained that 11 measures have been amended to implement a better alternative allowing to reduce the administrative burden, whilst still reaching the objectives of the respective measures. This concerns milestone 1 and the measure description of investment C1.1 R1-1 (Energy taxation reform), milestone 6 and the measure description of reform C1.1 R4-1 (Reform of car taxation), target 23 and the measure description of investment C1.1 I2-3 (Green power of hydrogen) under component 1 (Promoting the green transition); milestone 36 of investment C2.1 I1-2 (Quantum Delta NL), target 40 of investment C2.1 I2-4 (AI Ned and applied AI learning communities), the measure description of investment C2.2 I3-2 (Intelligent roadside stations (iWKS)), milestone 65 and the measure description of investment C2.3 I2-1 (Digitalisation of the criminal justice) under component 2 (Accelerating the digital transformation); target 77 and the measure description of investment C3.1 I1-3 (Unlocking new construction projects) and target 83 and the measure description of investment C3.2 I2 (Investment subsidy for sustainable energy and energy savings) under component 3 (Improving the housing market and making real estate more energy efficient); milestone 85 and the measure description of reform C4.1 R2-1 (Disability insurance for self-employed persons) under component 4 (Strengthening the labour market, pensions and future-oriented education); milestones 128, 129 and 130 and the measure description of investment C8-I1 (Investment subsidy for sustainable energy and energy savings) under component 8 (REPowerEU) and the introductory provisions of the REPowerEU chapter. On this basis, the Netherlands has requested to remove unnecessary background information or procedural elements that do not contribute to the objectives of the measures, to clarify that certain elements relate to the objectives or the context of the measures, and to simplify descriptions of measures or milestones and targets that cause an unjustified administrative burden for reaching the objectives of the respective measures. 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 because of recent developments in the market, having resulted in lower-than-expected demand. This concerns target 111 of investment C5.1 I2-1 (Extension of Intensive Care) under component 5 (Strengthening public healthcare and pandemic preparedness). On this basis, the Netherlands has requested to decrease the aforementioned target. The Council Implementing Decision of 4 October 2022 should be amended accordingly.
- (7) The Commission considers that the reasons put forward by the Netherlands justify the amendments pursuant to Article 21(2) of Regulation (EU) 2021/241, and the Council Implementing Decision of 4 October 2022 should be amended accordingly.

Distribution of milestones and targets

- (8) The distribution of milestones and targets in instalments should be modified to take into account the amendments to the plan and the indicative timeline presented by the Netherlands. This notably includes advancing the implementation of milestone 6 of reform C1.1 R4-1 (Reform of car taxation) under component 1 (Promoting the green transition) from the third instalment into the second instalment of non-repayable support.

Corrections of clerical errors

- (9) One clerical error has been identified in the text of the Council Implementing Decision, affecting one target and one measure under one component. The Council Implementing Decision should be amended to correct this clerical error that does not reflect the content of the RRP submitted to the Commission on 8 July 2022, as agreed between the Commission and the Netherlands. This clerical error relates to the name and description of target 133 of reform C8-R1 (Energy market reform package) under component 8 (REPowerEU). This correction does not affect the implementation of the measure concerned.

Commission's assessment

- (10) 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 ST 12275/22 INIT; ST 12275/22 INIT ADD 1 of 4 October 2022 on the approval of the assessment of the RRP for the Netherlands 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), (i), (j) and (k).

Positive assessment

- (11) 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

- (12) The estimated total costs of the Netherlands amended RRP is EUR 5 443 293 000. As the amount of the estimated total costs of the amended RRP is higher than the maximum financial contribution available of EUR 5 441 423 046 for the Netherlands, the financial contribution determined in accordance with Article 20(4) 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.
- (13) Council Implementing Decision (EU) (ST 12275/22 INIT; ST 12275/22 INIT ADD 1) of 4 October 2022 on the approval of the assessment of the RRP for the Netherlands should therefore be amended accordingly. For the sake of clarity, the Annex to that Council Implementing Decision 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 modified 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 and the additional milestones and targets related to the payment of non-repayable financial support and of the loan, 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 in the Annex to this Decision.

Article 2

Addressee

This Decision is addressed to the Kingdom of the Netherlands.

Done at Brussels,

For the Council

The President