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To:	Ms Thérèse BLANCHET, Secretary-General of the Council of the European Union

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Subject:	Proposal for a COUNCIL IMPLEMENTING DECISION amending Implementing Decision (EU) (ST 9728/22 INIT; ST 9728/22 ADD 1) of 17 June 2022 on the approval of the assessment of the recovery and resilience plan for Poland

Delegations will find attached document COM(2025) 284 final.

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Proposal for a

COUNCIL IMPLEMENTING DECISION

amending Implementing Decision (EU) (ST 9728/22 INIT; ST 9728/22 ADD 1) of 17 June 2022 on the approval of the assessment of the recovery and resilience plan for Poland

{SWD(2025) 144 final}

Proposal for a

COUNCIL IMPLEMENTING DECISION

amending Implementing Decision (EU) (ST 9728/22 INIT; ST 9728/22 ADD 1) of 17 June 2022 on the approval of the assessment of the recovery and resilience plan for Poland

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 Poland on 3 May 2021, the Commission has proposed its positive assessment to the Council. The Council approved the positive assessment by means of the Council Implementing Decision of 17 June 2022². That CID was amended on 8 December 2023³ and 16 July 2024⁴.
- (2) On 30 January 2025, Poland made a reasoned request to the Commission to make a proposal to amend the Council Implementing Decision of 17 June 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, Poland has submitted an amended RRP.

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

- (3) The amendments to the RRP submitted by Poland because of objective circumstances concern 42 measures.
- (4) Poland has explained that 11 measures have been amended to implement better alternatives in order to achieve the original ambition of the measure. This concerns, respectively, measure A1.3.1 (Implementation of the land-use planning reform), milestone A68G of measure A4.5 (Extend careers and promote working beyond the statutory retirement age), milestone A71G of measure A4.7 (Limit the segmentation of the labour market) under component A (Resilience and competitiveness of the

¹ OJ L 57, 18.2.2021, p. 17.

² ST 9728 2022 INIT; ST 9728 2022 ADD 1.

³ ST 15835/23 REV1; ST 15835/23 ADD 1

⁴ ST11805/24 INT; ST 11805/24 ADD1

economy), milestones B4L and B6L of measure B2.3 (Support for investment in offshore wind farms) under component B (Green energy and energy-intensity reduction), targets C14G and C15G of measure C2.1.2 (Level playing field for schools with mobile multimedia devices) and targets C12L and C13L of measure C2.2.1 (Equipping schools/institutions with adequate ICT devices and infrastructure) under component C (Digital Transformation), , targets E4aG and E4cG of measure E1.1 (Increase in the use of environmentally friendly transport), milestone E17G of measure E2.1.1 (Railway lines), targets E24G and E25G of measure E2.2.1 (Transport safety investments) and target E10L of measure E3.1.1 (Facility for support of a low-carbon economy) under component E (Green, smart mobility), milestone G23G and target G24G of measure G1.2.4 (Construction or modernisation of electricity distribution networks) under Component G (REPowerEU). On this basis, Poland has requested to amend the aforementioned measures, including the relevant milestones and targets. Furthermore, Poland has requested to add new milestones A72G and B6aL. Furthermore, Poland has requested to remove milestone E4bG. Furthermore, Poland has requested to extend the implementation timeline for milestones E4aG and A71G. The Council Implementing Decision of 17 June 2022 should be amended accordingly.

- (5) Poland has explained that 19 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, respectively, milestone A30G of measure A2.2 (Creating the conditions for the transition to a circular economy model), milestones A41G, A42G and A43G of measure A3.1 (Workforce for the modern economy: improving the matching of skills and qualifications with labour market requirement), targets A44G, A45G, A46G, A47G, A48G and A50G of measure A3.1.1 (Investments in modern vocational training, higher education and lifelong learning), milestone A51G of measure A4.1 (Effective institutions of the labour market), milestone A57G and A58G of measure A4.2 (Reform to improve the labour market situation of parents by increasing access to high-quality childcare for children up to the age of three), milestone A69G of measure A4.6 (Increase labour market participation of certain groups by developing long-term care) under component A (Resilience and competitiveness of the economy). This also concerns, respectively, milestones B8G and B10G of measure B1.1.2 (Replacement of heat sources and improvement of energy efficiency in single family residential buildings), targets B42G and B43G of measure B1.1.5 (Improvement of energy efficiency in multi-apartment residential buildings), milestone B17G of measure B2.1 (Improving the conditions for the development of hydrogen technologies and other decarbonised gases), and milestone B24L of measure B3.4 (Enabling framework for green transition investments in urban areas) under component B (Green energy and energy-intensity reduction). This also concerns milestone C3L of measure C1.2 (Increasing the level of accessibility and use of modern wired and wireless communication for social and economic needs) under component C (Digital Transformation) and milestone D10aG and target D13G of measure D1.1.1 (Development and modernisation of the infrastructure of highly specialised care centres and other healthcare providers), milestones and targets D38G, D39G and D40G of measure D4.1.1 (Development of long-term care by modernisation of medical entities' infrastructure at district level) under component D (Effectiveness, accessibility and quality of the health system). This also concerns, respectively, milestone E1L of measure E1.2 (Increase the share of zero and low emission transport, prevent and reduce the negative impact of transport on the environment), measure E2.1 (Enhance the competitiveness of the railways sector) and milestone E6L of measure E2.3 (Enhance transport accessibility, security

and digital solutions) under component E (Green, smart mobility). This also concerns milestone F8G of measure F3.1 (Improving the conditions for the implementation of the RRP) under component F (Improving the quality of institutions and the conditions for the implementation of the RRP) and milestone G2G of measure G1.1.2 (Renewable energy sources' installations implemented by energy communities, including a scaled-up part) and milestones G20L, G21L and G23L of measure G3.2.1 (Construction of natural gas infrastructure to ensure energy security) under component G (REPowerEU). On this basis, Poland has requested to amend the aforementioned measures, including the related milestones and targets to reduce administrative burden. Furthermore, Poland has requested to decrease the level of required implementation of targets B42G and B43G. The Council Implementing Decision of 17 June 2022 should be amended accordingly.

- (6) Poland has explained that three measures are no longer partially achievable, because of an insufficient number of eligible applications. This concerns, respectively, targets A25G and A26G of measure A1.4.1 (Investments to diversify and shorten the supply chain of agricultural and food products and build the resilience of the entities in the chain) under component A (Resilience and competitiveness of the economy). This concerns, respectively, target B3L of measure B1.2.1 (Energy efficiency and RES in companies – investments with the highest greenhouse gas reduction potential) under component B (Green energy and energy-intensity reduction). This concerns, respectively, targets C19G and C20G of measure C2.1.3 (E-competences) under component C (Digital Transformation). On this basis, Poland has requested to amend the aforementioned measures, including the relevant milestones and targets. Furthermore, Poland has requested to decrease the level of required implementation of targets A26G, B3L and C19G. Furthermore, Poland has requested to increase the level of implementation of target A25G. Furthermore, Poland has requested the The Council Implementing Decision of 17 June 2022 should be amended accordingly.
- (7) Poland has explained that four measures are no longer partially or totally achievable, because of unexpected technical difficulties that have caused significant delays in the implementation, impacting the ability to fully achieve the milestones and targets in their original format. This concerns, respectively, targets B18G and B19G of measure B2.1.1 (Investment in hydrogen, hydrogen manufacturing, storage and transport) under component B (Green energy and energy-intensity reduction). This concerns target C6aG of measure C1.1.1 (Ensuring access to very highspeed internet in white spots), target C24G and C25G of measure C3.1.1 (Cybersecurity – CyberPL, infrastructure of data processing and optimization of the infrastructure of law enforcement services), milestones C15L, C16L, C18L, target C17L of measure C4.1.1 (Support for advanced digital transformation), under component C (Digital Transformation). On this basis, Poland has requested to amend the aforementioned measures, including the relevant milestones and targets. Furthermore, Poland has requested to extend the implementation timeline of milestones and targets C24G and C25G, C16L, C17L, target C6aG and C18L and to remove targets B18G and B19G. The Council Implementing Decision of 17 June 2022 should be amended accordingly.
- (8) Poland has explained that milestones D1G, D5G and D8G of measure D1.1 (Improving the effectiveness, accessibility and quality of health services) under component D (Effectiveness, accessibility and quality of the health system) are partially no longer achievable because of unexpected legal difficulties that have caused significant delays in the implementation, impacting the ability to fully achieve the milestones in their original format. On this basis, Poland has requested to amend the

aforementioned measure description, including the description of milestones D1G, D5G and D8G. Furthermore, Poland has requested to extend the implementation timeline of milestones D1G and D5G. The Council Implementing Decision of 17 June 2022 should be amended accordingly.

- (9) Following the removal and/or the decrease in the level of the implementation of measures under Article 21 of the Regulation (EU) 2021/241 and/or decreased ex-ante costing, Poland has requested to use the resources freed up by the removal of measures and decrease in the level of their implementation to add two new measures and increase the level of implementation of two measures. This concerns, respectively, milestone A73G and target A74G of measure A5.1 (Contribution to the Member State Compartment under the InvestEU programme) and milestones A12L, A13L and A14L of measure A2.7.1 (Equity injection into the Security and Defence Fund) under component A (Resilience and competitiveness of the economy). This also concerns targets B12G and B13G of measure B1.1.3 (Thermal modernization of educational institutions) under component B (Green energy and energy-intensity reduction), and G15L of measure G3.1.4 (Support to the national energy system (Energy Support Fund)) under component G (REPowerEU). On this basis, Poland has requested to amend the measures B1.1.3 and G3.1.4, including the related milestones and targets, to increase the level of their required implementation and to introduce the new measures A5.1 and A2.7.1. The Council Implementing Decision of 17 June 2022 should be amended accordingly.
- (10) The Commission considers that the reasons put forward by Poland justify the amendment(s) pursuant to Article 21(2) of Regulation (EU) 2021/241, and the Council Implementing Decision of 17 June 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 plan and the indicative timeline presented by Poland.

Corrections of clerical errors

- (12) Three clerical errors have been identified in the text of the Council Implementing Decision, affecting two milestones and one measure under two components. The Council Implementing Decision should be amended to correct these clerical errors that do not reflect the content of the RRP submitted to the Commission on 17 June 2022, as agreed between the Commission and Poland. Those clerical errors relate to the description of measure B1.1 (Clean air and energy efficiency) under component B (Green energy and energy-intensity reduction); the milestone B5G of measure B1.1 (Clean air and energy efficiency) under component B (Green energy and energy-intensity reduction). Furthermore, one of those clerical errors relates to the erroneous omission of milestone A43G of measure A3.1 (Workforce for the modern economy: improving the matching of skills and qualifications with labour market requirements) under component A (Resilience and competitiveness of the economy) from the table 2.1.7 Seventh Instalment (non-repayable support) of the Section 2: Financial Support of the Annex of the Council Implementing Decision of 16 July 2024. That clerical error relates to the fact that in the previous revision of the RRP the milestone was erroneously deleted from the respective table, despite the fact that the respective milestone was not removed or amended. Those corrections do 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 green transition including biodiversity

- (14) 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 41.39% of the amended RRP's total allocation and 66.99% 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 remains consistent with the information included in the National Energy and Climate Plan 2021-2030.
- (15) While Poland failed to submit its National Energy and Climate Plan by 30 June 2024 in line with Article 14 of Regulation 2018/1999, the amended RRP remains consistent with the information provided in the National Energy and Climate Plan for the years 2021-2030 on December 2019. The modification of the plan does not materially impact its ambition towards the climate transition. Despite the amendment of four measures, the modified RRP continues to significantly contribute to climate change mitigation with interventions in renewable energy production and distribution, energy efficiency, buildings' decarbonisation and zero emission transport.
- (16) The measures removed or reduced do not significantly impact the overall ambition of the RRP regarding the green transition. The climate contribution of the modified RRP has decreased from 44.96 % to 41.39% compared to the amended assessment.

Contribution to the digital transition

- (17) 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 20.39% of the amended RRP's total allocation calculated in accordance with the methodology set out in Annex VII to that Regulation.
- (18) The result of the positive assessment of the contribution to the digital transition provided in the Council Implementing Decision of 1 July 2024 remains valid. The modification of the plan does not materially impact its ambition towards the digital transition. In spite of redesign of two measures, the modified RRP continues to significantly contribute to the digital transition with a cross-cutting approach, with interventions in e-services in the public administration, digitalisation of education, development of digital skills, cybersecurity.
- (19) The measures removed or reduced do not significantly impact the overall ambition of the RRP regarding the digital transition. The digital contribution of the modified RRP has decreased from 21.28% to 20.39% compared to the amended assessment.

Costing

- (20) 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 costs 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 with the expected national economic and social impact.

- (21) The original assessment determined that Poland had provided estimated costs for each investment included in the RRP. The justification provided by Poland on the amount of the estimated total costs of the RRP was, to a medium extent, reasonable, plausible, in line with the principle of cost-efficiency and commensurate with the expected national economic and social impact.
- (22) The assessment of the cost estimates for the revised measures, based on the information provided, shows that the cost estimates are generally reasonable and plausible even though the evidence shows varying degrees of details and depth of calculations. In some cases, details on the methodology and assumptions used to make the cost estimates were limited, partly due to the novelty of the measures, or less clear, preventing an award of rating A under this assessment criterion. Furthermore, the changes in the cost estimates for amended measures were justified and proportional and as such the reasonableness and plausibility of these cost estimates were not altered compared to the original RRP. Finally, the amount of the estimated total costs of the RRP is in line with the principle of cost efficiency and commensurate to the expected national economic and social impact.

Any other assessment criteria

- (23) The Commission considers that the amendments put forward by Poland do not affect the positive assessment of the RRP set out in the Council Implementing Decision ST-15835-2023-REV-1 of 17 June 2022 on the approval of the assessment of the RRP for Poland 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)

- (24) In accordance with Article 4(4) of the Regulation (EU) 2024/795, Poland considered as a matter of priority projects that have been awarded a Sovereignty Seal pursuant to Article 4(1) of the Regulation (EU) 2024/795. However, Poland considered that no project having been awarded a Sovereignty Seal was to be included in the amended RRP because the projects that have been awarded a Sovereignty Seal do not cover the areas that have been upscaled or added with this revision.

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 costs of Poland's amended RRP is EUR 59 818 167 234, which is equivalent to PLN 260 955 145 611 at the European Central Bank's reference rate for EUR-PLN of 3 May 2021, the European Central Bank's reference rate for EUR-PLN of 30 April 2024, and the European Central Bank's reference rate for EUR-PLN of 30

January 2025. Amounts in euros referred to in the descriptions of the measures and the corresponding milestones and targets have been calculated on the same basis and should be assessed taking this into account.

- (27) As the amount of the estimated total costs of the amended RRP is higher than the updated maximum financial contribution available for Poland, the financial contribution determined in accordance with Article 4a of Regulation (EU) 2021/1755 of the European Parliament and of the Council,⁵ Articles 20(4) and 21a(6) of Regulation (EU) 2021/241 allocated for Poland's amended RRP should be equal to EUR 25 276 853 716. Therefore, the financial contribution made available to Poland remains unchanged.

Loans

- (28) The loan support made available to Poland amounting to EUR 34 541 303 518 remains unchanged
- (29) The Council Implementing Decision of 17 June 2022 on the approval of the assessment of the recovery and resilience plan for Poland 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 17 June 2022 on the approval of the assessment of the recovery and resilience plan for Poland 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 Poland 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 related to the payment of the non-repayable financial support and the additional milestones and targets related to the payment 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.

⁵ 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).

Article 2
Addressee

This Decision is addressed to the Republic of Poland.

Done at Brussels,

For the Council
The President