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## LEGISLATIVE ACTS AND OTHER INSTRUMENTS

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Subject: COUNCIL IMPLEMENTING DECISION amending the Implementing Decision of 13 July 2021 on the approval of the assessment of the recovery and resilience plan for Denmark

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## **COUNCIL IMPLEMENTING DECISION**

**of ...**

**amending the Implementing Decision of 13 July 2021  
on the approval of the assessment of the recovery and resilience plan for Denmark**

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<sup>1</sup>, and in particular Article 20(1) thereof,

Having regard to the proposal from the European Commission,

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<sup>1</sup> 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 Denmark on 30 April 2021, the Commission proposed its positive assessment to the Council. On 13 July 2021, the Council approved the positive assessment by means of an implementing decision ('the Council Implementing Decision of 13 July 2021')<sup>2</sup>. The Council Implementing Decision of 13 July 2021 was amended by Council implementing decisions of 9 November 2023<sup>3</sup> and 10 December 2024<sup>4</sup>.
- (2) On 21 May 2025, Denmark made a reasoned request to the Commission to make a proposal to amend the Council Implementing Decision of 13 July 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, Denmark has submitted an amended RRP.

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

- (3) The amendments to the RRP submitted by Denmark because of objective circumstances concern 15 measures.

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<sup>2</sup> See documents ST 10154/21 and ST 10154/21 ADD 1 at <http://register.consilium.europa.eu>.

<sup>3</sup> See documents ST 14473/23 and ST 14473/23 ADD 1 at <http://register.consilium.europa.eu>

<sup>4</sup> See documents ST 15877/24 and ST 15877/24 ADD 1 at <http://register.consilium.europa.eu>.

- (4) Denmark has explained that 13 measures have been amended in order to implement a better alternative that allows for the reduction of the administrative burden while still achieving the objectives of those measures. This concerns: target 7 under Investment 1 (Organic farming), target 8 under Investment 2 (Organic transition in public kitchens), target 9 under Investment 3 (Organic innovation centres) and target 10 under Investment 4 (Plant-based organic projects) under component 2 (Green transition of agriculture and environment); target 33 under Investment 1 (Investment window) under component 4 (Green tax reform); milestone 45 under Investment 2 (Development test of road-pricing), target 53 under Investment 6 (Scheme to infrastructure for electric bicycles) and targets 51 and 52 under Investment 7 (Investments in bike paths in state roads and bicycle subsidy scheme for municipalities) under component 5 (Sustainable road transport); and target 94 under Investment 5 (Scaled-up measure: Energy Efficiency in Industry) and milestone 78 under Reform 1 (National Energy Crisis Staff (NEKST)) under component 8 (REPowerEU). On this basis, Denmark has requested that the aforementioned targets and milestones be amended. Furthermore, Denmark has requested that the intermediate target 14 under Reform 1 (Carbon rich soils) under component 2 (Green transition of agriculture and environment), the intermediate target 21 under Investment 1 (Replacing oil burners and gas furnaces) and the intermediate target 24 under Investment 2 (Energy efficiency in industry) under component 3 (Energy efficiency, green heating and carbon capture and storage) be removed, while maintaining the final targets 15, 89 and 94. The Council Implementing Decision of 13 July 2021 should be amended accordingly.

- (5) Denmark has explained that one measure is partially no longer achievable, because of unforeseen delays. This concerns target 15 under Reform 1 (Carbon rich soils) under Component 2 (Green transition of agriculture and environment). On this basis, Denmark has requested that the level of implementation of that target be decreased. The Council Implementing Decision of 13 July 2021 should be amended accordingly.
- (6) Following the decrease in the level of implementation of target 15 under Reform 1 (Carbon rich soils) under component 2 (Green transition of agriculture and environment), Denmark has further requested to use the resources freed to increase the level of implementation of target 43 under Reform 1 (Re-prioritisation of the registration tax of vehicles and low electricity tax on charging electric vehicles) under component 5 (Sustainable road transport). The Council Implementing Decision of 13 July 2021 should be amended accordingly.
- (7) The Commission considers that the reasons put forward by Denmark justify the amendments pursuant to Article 21(2) of Regulation (EU) 2021/241. The Council Implementing Decision of 13 July 2021 should be amended accordingly.

#### ***Distribution of milestones and targets***

- (8) 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 Denmark.

### *Commission's assessment*

- (9) The Commission has assessed the amended RRP against the assessment criteria laid down in Article 19(3) of Regulation (EU) 2021/241.
- (10) The Commission considers that the amendments put forward by Denmark do not affect the positive assessment of the RRP set out in the Council Implementing Decision of 13 July 2021 regarding the relevance, effectiveness, efficiency and coherence of the RRP against the assessment criteria laid down in Article 19(3) of Regulation (EU) 2021/241.

### *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 cost of Denmark's amended RRP is EUR 1 812 081 282. As the amount of the estimated total cost of the amended RRP is higher than the updated maximum financial contribution available for Denmark, the total financial contribution determined in accordance with Article 20(4) and Article 21a(6) of Regulation (EU) 2021/241 that is allocated for Denmark's amended RRP should be equal to EUR 1 625 890 885. Therefore, the financial contribution made available to Denmark remains unchanged.
- (13) The Council Implementing Decision of 13 July 2021 should therefore be amended accordingly. For the sake of clarity, the Annex to the Council Implementing Decision of 13 July 2021 should be replaced entirely,

HAS ADOPTED THIS DECISION:

## *Article 1*

The Council Implementing Decision of 13 July 2021 on the approval of the assessment of the recovery and resilience plan for Denmark 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 Denmark 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 non-repayable financial support, 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 Denmark.

Done at ..., ...

*For the Council*

*The President*

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