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Delegations will find attached document COM(2025) 787 final.

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Proposal for a

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**

{ SWD(2025) 427 final }

Proposal for a

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

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. 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 2023³, 5 November 2024⁴ and 13 May 2025⁵.
- (2) On 13 November 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 34 measures.
- (4) The Netherlands has explained that one measure is partially no longer achievable within the timeframe of the RRF, due to a combination of technical challenges and delays in the supply of equipment. This concerns C2.2 I3 Intelligent roadside stations (iWKS). On this basis, the Netherlands has requested that this measure be amended.

¹ OJ L 57, 18.2.2021, p. 17, ELI: <https://eur-lex.europa.eu/eli/reg/2021/241/oj>.

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

³ ST 13613/23 INIT; ST 13613/23 REV 1 (en); ST 13613/23 ADD 1 REV 1.

⁴ ST 13789/24 INIT; ST 13789/24 ADD 1 REV 1.

⁵ ST 8132/25 INIT; ST 8132/25 ADD 1.

The Council Implementing Decision of 4 October 2022 should be amended accordingly.

- (5) The Netherlands has explained that two measures are partially no longer achievable, because of unforeseen price increases. This concerns C1.1 I1 Offshore wind and C3.1 I1 Unlocking new construction projects. On this basis, the Netherlands has requested that those measures be amended. 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 labour market shortages and unexpectedly rapid advancements in the AI sector that increased demands on staff. This concerns C4.2 I1 National Education Lab AI. On this basis, the Netherlands has requested that this measure be amended. The Council Implementing Decision of 4 October 2022 should be amended accordingly.
- (7) The Netherlands has explained that three measures have been amended to implement a better alternative in order to achieve their original ambition. This concerns C3.1 R3 Centralised planning to increase housing supply, C8 R1 Energy market reform package, and C4.1 R4 Tackling bogus self-employment. On this basis, the Netherlands has requested to amend the aforementioned measures. As those circumstances justify an amendment of the measures, the Council Implementing Decision of 4 October 2022 should be amended accordingly.
- (8) The Netherlands has explained that 23 measures have been amended 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. This concerns C1.1 R1 Energy taxation reform, C1.1 R4 Reform of vehicle taxation, C1.1 R5 Energy Law, C1.1 I2 Green power of hydrogen, C1.1 I3 Inland waterway energy transition, project Zero Emission Services (ZES), C1.1 I4 Aviation in transition, C1.2 I1 Nature programme, C2.1 I1 Quantum Delta NL, C2.1 I2 AI Ned and applied AI learning communities, C2.1 I3 Digital education impulse, C2.1 I4 Digital infrastructure logistics, C2.2 I1 European Rail Traffic Management System (ERTMS), C2.2 I2 Safe, smart and sustainable mobility, C2.3 R1 Public information management (Open Government Act), C2.3 I1 Renewal of IT infrastructure at the Ministry of Defence, C3.2 I1 Subsidy scheme for sustainability of public sector real estate, C4.1 R2 Disability insurance for self-employed persons, C4.1 R3 Reform of the second pillar of the pension system, C4.1 I1 The Netherlands continues to learn, C4.1 I3 Up- and reskilling budget for the unemployed, C5.1 I1 Temporary additional human resources capacity for care in times of crisis, C6.1 R1 Dutch tax policy, C6.2 R6 Anti-money laundering policy. On this basis, the Netherlands has requested that those measures be amended. The Council Implementing Decision of 4 October 2022 should be amended accordingly.
- (9) Following the decrease in the level of implementation of measures in accordance with Article 21 of Regulation (EU) 2021/241, the Netherlands has requested to use the resources freed up by the decrease in the level of their implementation to add two measures and increase the level of implementation of two measures. This concerns C1.1 I5 Subsidy scheme for electric personal vehicles (SEPP), C1.1 I6 AanZET, Investment subsidy for sustainable energy and energy savings (C3.2 I2 and C.8 I1). On this basis, the Netherlands has requested to add two new investments (C1.1 I5 Subsidy scheme for electric personal vehicles (SEPP), C1.1 I6 AanZET) and requested that the level of implementation of two measures (C3.2 I2 and C.8 I1) be increased. The Council Implementing Decision of 4 October 2022 should be amended accordingly.

Distribution of milestones and targets

- (10) 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 the Netherlands.

Commission's assessment

- (11) The Commission has assessed the amended RRP against the assessment criteria laid down in Article 19(3) of Regulation (EU) 2021/241.

Do no significant harm

- (12) In accordance with Article 19(3), point (d), of and Annex V, criterion 2.4, to Regulation (EU) 2021/241, the amended RRP is expected to ensure that no measure (rating A) for the implementation of reforms and investments projects included in the RRP does significant harm to environmental objectives within the meaning of Article 17 of Regulation (EU) 2020/852 of the European Parliament and of the Council⁶ (the principle of 'do no significant harm').
- (13) The amended RRP assesses compliance with the 'do no significant harm' principle following the methodology set out in the technical guidance provided in the Commission Notice 'Technical guidance on the application of "do no significant harm" under the Recovery and Resilience Facility Regulation'⁷. The assessment is done systematically for each new reform and investment following the two-step approach. The assessment concludes that for all new measures, there is no risk of significant harm. This includes two investments that subsidise electric and zero emission vehicles, complying with the 'do no significant harm' technical guidance. Modified investments and reforms are assessed as compliant with the 'do no significant harm' principle. Based on the information provided, it can be concluded that no measure does significant harm to environmental objectives within the meaning of Article 17 of Regulation (EU) 2020/852.

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) The Netherlands has requested a decrease in the level of implementation of certain measures and to use the resources freed up to increase the level of implementation of Measure C8 I1 Investment subsidy for sustainable energy and energy savings, therefore increasing the resources allocated to the REPowerEU Chapter and further contributing to the REPowerEU objectives, in particular improving energy efficiency and accelerating the uptake of renewable energy.

⁶ Regulation (EU) 2020/852 of the European Parliament and of the Council of 18 June 2020 on the establishment of a framework to facilitate sustainable investment, and amending Regulation (EU) 2019/2088 (OJ L 198, 22.6.2020, p. 13, ELI: <https://eur-lex.europa.eu/eli/reg/2020/852/oj/eng>).

⁷ Commission Notice – Technical guidance on the application of do no significant harm under the Recovery and Resilience Facility Regulation C/2023/6454 (OJ C, C/2023/111, 11.10.2023, ELI: <http://data.europa.eu/eli/C/2023/111/oj>)

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 54.3% 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 Netherlands has requested a decrease in the level of implementation of certain measures and to use the resources freed up to add two new measures, namely C1.1 I5 Subsidy scheme for electric personal vehicles (SEPP) and C1.1 I6 AanZET, as well as the increase in the level of implementation of C3.2 I2 Investment subsidy for sustainable energy and energy savings. Despite the two new investments being assessed as contributing to climate objectives, these changes account for a slight negative change in the contribution of the amended RRP to the green transition. The measures in the amended RRP continue to significantly contribute to the green transition.
- (18) The measure C1.1 I5 Subsidy scheme for electric personal vehicles (SEPP) provides financial support to individuals for the purchase or lease of electric personal vehicles, contributing to reduction in emissions. This financial support is expected to stimulate and accelerate green mobility. The investment is expected to have a lasting impact due to the longevity of the subsidised vehicles and their long-term impact on emissions.
- (19) The measure C1.1 I6 AanZET provides financial support for the purchase of zero-emission trucks. This financial support is expected to accelerate the adoption of electric trucks, contributing to a reduction in emissions. The investment is expected to have a lasting impact due to the longevity of the subsidised trucks and their long-term impact on emissions.
- (20) Finally, the measure C3.2 I2 Investment subsidy for sustainable energy and energy savings provides households with subsidies for several interventions to improve energy efficiency in the built environment. These 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.

Contribution to the digital transition

- (21) 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 28.3% of the amended RRP's total allocation calculated in accordance with the methodology set out in Annex VII to that Regulation.

Costing

- (22) 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 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.

- (23) 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 EU funding where applicable. The assessment of the cost estimates and supporting information shows that the majority of the costs of the amended and new measures are well justified, reasonable and plausible, and do not include costs covered by existing or planned Union financing. 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. Therefore, a B rating is warranted for the amended RRP.

Protection of the financial interests of the Union

- (24) 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 Council⁸.
- (25) Since the previous assessment, the Commission has had access to information on the Dutch audit and control system's actual implementation.
- (26) In light of this information, the Commission considers that the internal control system of the Dutch RRP is overall adequate. The modified RRP includes an update of the control system with respect to preventing, detecting, and correcting conflict of interest when using the funds under the RRF. It includes an update for the methodology for risk-based ex post checks on conflicts of interest, in particular the procedure for the cross-check of conflict of interest using reliable data sources. 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

- (27) 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 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), (db), (g), (h), and (k).

⁸ 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: <https://eur-lex.europa.eu/eli/reg/2020/2092/oj/eng>).

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

- (28) In accordance with Article 4(4) of Regulation (EU) 2024/795 of the European Parliament and of the Council of 29 February 2024 establishing the Strategic Technologies for Europe Platform (STEP)⁹, the Netherlands considered as a matter of priority projects that have been awarded a Sovereignty Seal pursuant to Article 4(1) of Regulation (EU) 2024/795. However, the Netherlands considered that no project having been awarded a Sovereignty Seal was to be included in the amended RRP given the limited amount of funding per project and the challenges of ensuring feasibility within the timeframe of the RRF.

Positive assessment

- (29) 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 should be set out.

Financial contribution

- (30) The estimated total costs of the Netherlands' amended RRP is EUR 5 443 185 601. 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 Council¹⁰, and with Article 20(4) and Article 21a(6) of Regulation (EU) 2021/241 that is allocated for the Netherlands' amended RRP should be equal to EUR 5 441 423 046. Therefore, the financial contribution made available to the Netherlands remains unchanged.
- (31) 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.
- (32) This Decision should be without prejudice to the outcome of any procedures relating to the award of Union funds under any Union programme other than the Facility or to procedures relating to distortions of the operation of the internal market that may be undertaken, in particular under Articles 107 and 108 of the Treaty. It does not override the requirement for Member States to notify instances of potential State aid to the Commission under Article 108 of the Treaty,

⁹ 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>)

¹⁰ 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>).

HAS ADOPTED THIS DECISION:

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.

Article 2
Amendments

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:

the Annex to the Council Implementing Decision of 4 October 2022 on the approval of the assessment of the recovery and resilience plan for the Netherlands is replaced by the text set out in the Annex to this Decision.

Article 3
Addressee

This Decision is addressed to the Kingdom of the Netherlands.

Done at Brussels,

For the Council
The President