

**3 February 2026**

**Positive preliminary assessment of the satisfactory fulfilment of milestones and targets related to the third payment request submitted by the Netherlands on 11 December 2025, transmitted to the Economic and Financial Committee by the European Commission**

**Executive summary**

In accordance with Article 24(2) of Regulation (EU) 2021/241, on 11 December 2025, the Netherlands submitted a request for payment for the third instalment of the non-repayable support. The payment request was accompanied by the required management declaration and summary of audits.

To support its payment request, the Netherlands provided due justification of the satisfactory fulfilment of the 24 milestones and targets of the third instalment of the non-repayable support as set out in Section 2 of the Annex of the Council Implementing Decision amending Implementing Decision of 4 October 2022 on the approval of the assessment of the recovery and resilience plan for the Netherlands<sup>1</sup>.

For 3 targets covering a large number of recipients, in addition to the summary documents and official listings provided by the Netherlands, Commission services have assessed a statistically significant sample of individual files. The sample size has been uniformly set at 60, corresponding to a confidence level of 95% or above in all cases.

In its payment request, the Netherlands has confirmed that measures related to previously satisfactorily fulfilled milestones and targets have not been reversed. The Commission does not have evidence of the contrary.

Upon receipt of the payment request, the Commission has assessed on a preliminary basis the satisfactory fulfilment of the relevant milestones and targets. Based on the information provided by the Netherlands, the Commission has made a positive preliminary assessment of the satisfactory fulfilment of all 24 milestones and targets.

The milestones and targets positively assessed as part of this payment request demonstrate significant steps in the implementation of the Netherlands' Recovery and Resilience Plan. They notably highlight the continuation of the reform momentum in key policy areas. This includes, among others, a reform supporting innovation and sustainability in the transportation sector through vehicle taxation, the implementation of the reform of the second pillar of the pension system and the establishment of a limit for cash payments on goods. The milestones and targets also confirm progress towards the completion of investment projects related to quantum delta technologies, offshore power connection to onshore landing sites, housing construction, healthcare resources, and the realization of over 600 000 energy efficiency improvements in residential housing in the Netherlands.

By the transmission of this positive preliminary assessment and in accordance with Article 24(4) of Regulation (EU) 2021/241, the Commission asks for the opinion of the Economic and Financial Committee on the satisfactory fulfilment of the relevant milestones and targets.

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<sup>1</sup> ST 17030 2025 INIT, ST 17030 2025 ADD 1

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## Non-repayable support

**Number and name of the Milestone:** NL-C[C1]-R[1.R1]-M[2], Entry into force of a law adjusting the structural elements of energy taxes

**Related Measure:** NL-C[C1]-R[1.R1], Energy taxation reform

**Qualitative Indicator:** Provision in the law providing for its entry into force

**Time:** Q1 2025

### 1. Context:

The objective of this reform is to incentivize businesses and households to limit their energy consumption, switch to more climate-friendly sources of energy and reduce CO2 emissions. The reform consists in a combination of tariff changes and structural adjustments to energy taxation.

Milestone 2 concerns the entry into force of a law adjusting the structural elements of energy taxation.

Milestone 2 is the second and last step in the implementation of the reform, following milestone 1 related to the entry into force of a law adjusting the energy tax tariffs.

### 2. Evidence provided:

	Name of the evidence	Short description
1	<b>Summary document</b> duly justifying how the milestone (including all the constitutive elements) was satisfactory fulfilled	
2	Copy of the publication of the Law of 20 December 2023 amending some tax laws in the Official Journal ( <i>Staatsblad</i> ) on 27 December 2023 (hereinafter referred to as the " <b>Greenhouse Horticulture Fiscal Measures Act</b> ")	This law introduces a CO2 price to be paid by greenhouse horticulture businesses.
3	Copy of the publication of the Law of 18 December 2024 amending some tax laws and some other laws (Tax Plan 2025) in the Official Journal ( <i>Staatsblad</i> ) on 23 December 2024 (hereinafter referred to as the " <b>Tax Plan of 2025</b> ")	This law amends the height of the CO2 price to be paid by greenhouse horticulture businesses.
4	Copy of the publication of the Law of 23 December 1994 on environmental taxation in the Official Journal ( <i>Staatsblad</i> ) on 29 December 1994 (hereinafter referred to as the " <b>Environmental Taxes Act</b> ")	This law contains certain provisions relevant for this milestone.
5	Copy of the publication of the Regulation updating taxes on legal transactions, excise, tax on passenger cars and motorcycles, motor vehicle tax, taxes on environmental resources, Provincial Act and some amounts of administrative fines 2025 in the Government Gazette ( <i>Staatscourant</i> ) on 24	In this regulation, the indexed energy tax tariffs are determined, taking into account the relevant inflation rate.

	December 2024 (hereinafter referred to as the <b>“Adjustment Regulation of 2025”</b> ).	
6	Copy of explanatory memorandum of the Law of 20 December 2023 amending some tax laws, Tweede Kamer, session 2023–2024, 36 426, nr. 3	This is the explanatory memorandum of the Greenhouse Horticulture Fiscal Measures Act

### **3. Analysis:**

The justification and substantiating evidence provided by the Dutch authorities covers all constitutive elements of the milestone.

#### **Entry into force of a law containing the following amendments:**

The Greenhouse Horticulture Fiscal Measures Act (evidence 2) was adopted on 20 December 2023, as evidenced by the title of this act. Article IX of the Greenhouse Horticulture Fiscal Measures Act specifies that the Greenhouse Horticulture Fiscal Measures Act entered into force on 1 January 2024, with the exception of Article X, which entered into force on 1 January 2025.

The Tax Plan of 2025 (evidence 3) was adopted on 18 December 2024. Article LXV of the Tax Plan of 2025 specifies that the Tax Plan of 2025 entered into force on 1 January 2025 (with some exceptions, as also listed in article LXV of the Tax Plan of 2025, none of which impact the assessment of this milestone).

**a) The introduction of a CO2 price that shall be paid by greenhouse horticulture businesses for their CO2 emissions. This CO2 price shall be set at least EUR 9.50 per ton CO2 in 2025 and EUR 11.14 per ton CO2 in 2026.**

Article I (I) of the Greenhouse Horticulture Fiscal Measures Act (evidence 2) introduces a CO2 price, in the form of a CO2 tax, to be paid by the operators of greenhouse horticulture companies, or the operators of the energy companies for greenhouse horticulture, in respect of their CO2 emissions.

Pursuant to Article XLII (F) of the Tax Plan of 2025, the CO2 tax is set at EUR 9.50 per ton CO2 in 2025, and EUR 11.14 per ton CO2 in 2026. These amounts were subsequently indexed to EUR 9.61 per ton CO2 in 2025 and EUR 11.27 per ton CO2 in 2026, pursuant to Article IX of the Adjustment Regulation of 2025.

**b) The exemption from the energy tax for the consumption of natural gas in installations for electricity generation shall be limited to at most 0.2808 Nm<sup>3</sup> per kWh of electricity generated in 2025, and to at most 0.2635 Nm<sup>3</sup> per kWh of electricity generated in 2026. The law shall further limit the exemption from the energy tax for the consumption of natural gas in the years 2027 – 2030 and require that in 2030 the exemption is at most 0.1896 Nm<sup>3</sup> per kWh of electricity generated.**

The exemption from the energy tax for the consumption of natural gas in installations for electricity generation is included in Article 64 of the Environmental Taxes Act (evidence 4).

Article I (E) of the Greenhouse Horticulture Fiscal Measures Act (Evidence 2) amends Article 64 of the Environmental Taxes Act. Following this amendment, the exemption from the energy tax applies to the consumption of natural gas in an installation for electricity generation, up to a volume corresponding to 0.2808 Nm<sup>3</sup> per kWh of electricity generated as of 1 January 2025.

In the case of an installation for the generation of electricity with a total installed thermal capacity not exceeding 20 megawatts, an exemption from the energy tax is granted in respect of the supply or consumption of natural gas used to generate electricity up to an amount corresponding to 0.2808 Nm<sup>3</sup> per kWh of electricity that the operator of the installation feeds into a distribution network as well as 0.1670 Nm<sup>3</sup> per kWh of electricity that the plant operator does not feed into a distribution network. This rule was introduced to avoid creating a disproportionate administrative and implementation burden for installations not exceeding 20 megawatts (evidence 6, page 9).

Article II (B) of the Greenhouse Horticulture Fiscal Measures Act (evidence 2) provides that as of 1 January 2026, the exemption included in Article 64 of the Environmental Taxes Act applies to the consumption of natural gas in an installation for electricity generation, up to a volume corresponding to 0.2635 Nm<sup>3</sup> per kWh of electricity generated.

The Greenhouse Horticulture Fiscal Measures Act further limits the exemption from the energy tax for the consumption of natural gas in the years 2027 – 2030 as follows:

- as of 1 January 2027, up to a volume corresponding to 0.2467 Nm<sup>3</sup> per kWh of electricity generated, as determined in Article III (B) of the Greenhouse Horticulture Fiscal Measures Act (evidence 2);
- as of 1 January 2028, up to a volume corresponding to 0.2270 Nm<sup>3</sup> per kWh of electricity generated, as determined in Article IV (B) of the Greenhouse Horticulture Fiscal Measures Act (evidence 2);
- as of 1 January 2029, up to a volume corresponding to 0.2110 Nm<sup>3</sup> per kWh of electricity generated, as determined in Article V (B) of the Greenhouse Horticulture Fiscal Measures Act (evidence 2); and
- as of 1 January 2030, up to a volume corresponding to 0.1896 Nm<sup>3</sup> per kWh of electricity generated, as determined in Article VI (D) of the Greenhouse Horticulture Fiscal Measures Act (evidence 2).

**c) The reduced rate in the energy tax for the consumption of natural gas for the use of heating in the greenhouse horticulture shall be limited as follows:**

- **in 2025, for the band up to 170 000 m<sup>3</sup>, the tariff shall be at least 23% of the regular tariff for natural gas in that band, as established in the Environmental Taxes Act (Wet belasting milieugrondslag), and for the band between 170 000 m<sup>3</sup> and 1 000 000 m<sup>3</sup>, the tariff shall be at least 43% of the regular tariff for natural gas in that band;**
- **in 2026, for the band up to 170 000 m<sup>3</sup>, the tariff shall be at least 30% of the regular tariff for natural gas in that band, as established in the Environmental Taxes Act (Wet belasting milieugrondslag) and for the band between 170 000 m<sup>3</sup> and 1 000 000 m<sup>3</sup>, the tariff shall be at least 48% of the regular tariff for natural gas in that band.**

**The law shall abolish the reduced rate by 2035.**

The reduced rate in the energy tax for the consumption of natural gas for the use of heating in the greenhouse horticulture is included in Article 60 of the Environmental Taxes Act (evidence 4) and applies to natural gas for heating for the purpose of facilitating the growth process of horticultural products not exceeding 1 000 000 cubic meters. For the natural gas for heating for the purpose of facilitating the growth process of horticultural products exceeding 1 000 000 cubic meters, no reduced rate applies.

Article I (D) of the Greenhouse Horticulture Fiscal Measures Act (Evidence 2) amends Article 60 of the Environmental Taxes Act as of 1 January 2025. Following this amendment, the reduced rate for natural gas for heating for the purpose of facilitating the growth process of horticultural products:

- not exceeding 170 000 cubic meters, shall be 23% of the regular tariff for natural gas in that band (i.e. the tariff included in Article 59 (1) (a), second dash of the Environmental Taxes Act);
- exceeding 170 000 cubic meters, but not exceeding 1 000 000 cubic meters, shall be 43% of the regular tariff for natural gas in that band (i.e. the tariff included in Article 59 (1) (a), third dash of the Environmental Taxes Act).

Article II (A) of the Greenhouse Horticulture Fiscal Measures Act (Evidence 2) further amends Article 60 of the Environmental Taxes Act, establishing that as of 1 January 2026, the reduced rate for natural gas for heating for the purpose of facilitating the growth process of horticultural products:

- not exceeding 170 000 cubic meters, shall be 30% of the regular tariff for natural gas in that band (i.e. the tariff included in Article 59 (1) (a), second dash of the Environmental Taxes Act);
- exceeding 170 000 cubic meters, but not exceeding 1 000 000 cubic meters, shall be 48% of the regular tariff for natural gas in that band (i.e. the tariff included in Article 59 (1) (a), third dash of the Environmental Taxes Act).

Pursuant to Article VIE (A) of the Greenhouse Horticulture Fiscal Measures Act (Evidence 2), Article 60 of the Environmental Taxes Act becomes null and void as of 1 January 2035.

#### **4. Commission Preliminary Assessment:** Satisfactorily fulfilled

**Number and name of the Milestone:** NL-C[C1]-R[1.R4]-M[8], Publication of a multi-year truck levy rebate programme

**Related Measure:** NL-C[C1]-R[1.R4], Reform of vehicle taxation

**Qualitative Indicator:** Publication of a multi-year truck levy rebate programme

**Time:** Q2 2025

### **1. Context:**

The objective of this reform is to reduce the number of kilometres travelled by fossil-fuelled vehicles. The reform consists in the phasing out of the motor vehicle and motorcycle purchase tax exemption for fossil-fuelled vans of entrepreneurs, the introduction of a levy for trucks based on mileage and the publication of a multi-year truck levy rebate programme.

Milestone 8 concerns the publication of a multi-year truck levy rebate programme, detailing how proceeds of the truck levy shall be used to support innovation and sustainability in the transportation sector.

Milestone 8 is the second step of the implementation of the reform, and it follows the completion of milestone 6 on the entry into force of a law phasing out the motor vehicle and motorcycle purchase tax exemption for commercial vans. It will be followed by milestone 7, related to the entry into force of the law introducing the truck levy.

### **2. Evidence provided:**

	Name of the evidence	Short description
1	<b>Summary document</b> duly justifying how the milestone (including all the constitutive elements) has been satisfactorily fulfilled.	
2	Copy of the Truck Levy Act of 22 August 2022, published in the Official Journal ( <i>Staatsblad</i> , No. 330) on 30 August 2022 (hereinafter referred to as the " <b>Truck Levy Act</b> ").	This document provides the legal framework for the multi-year truck levy rebate programme.
3	Copy of the multiannual truck levy rebate programme for 2026-2030, published by the Ministry of Infrastructure and Water Management on 6 September 2024 (hereinafter referred to as the " <b>multi-year truck levy rebate programme</b> ").	This document is the multi-year truck levy rebate programme, detailing how proceeds of the truck levy will be used to support innovation and sustainability in the transportation sector. Publicly available at: <a href="https://www.rijksoverheid.nl/documenten/rapporten/2024/10/04/bijlage-2-meerjarenprogramma-2026-2030-terugsluis-vwh">https://www.rijksoverheid.nl/documenten/rapporten/2024/10/04/bijlage-2-meerjarenprogramma-2026-2030-terugsluis-vwh</a>
4	Copy of the publication of the announcement of the Minister of Infrastructure and Water Management of 26 October 2024 on the adoption of the multi-year truck levy rebate programme for 2026-2030, published in the	This document is the publication in the Government Gazette of the announcement on the adoption of the multi-year truck levy rebate programme.

	<p>Government Gazette (<i>Staatscourant</i>, No. 35901) on 7 November 2024 (hereinafter referred to as the <b>“announcement on the adoption of the multi-year truck levy rebate programme”</b>).</p>	
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### **3. Analysis:**

The justification and substantiating evidence provided by the Dutch authorities cover all constitutive elements of the milestone.

#### **Publication of a multi-year truck levy rebate programme, [...]**

Article 12, paragraphs 1-6 of the Truck Levy Act of 22 August 2022 (evidence 2) provides for a multi-year truck levy rebate programme to be established.

On 6 September 2024, this multi-year truck levy rebate programme was published online by the Ministry of Infrastructure and Water Management (evidence 3).

On 26 October 2024, the Minister of Infrastructure and Water Management announced the adoption of the multi-year truck levy rebate programme which was then published in the Government Gazette on 7 November 2024 (evidence 4).

#### **[...] detailing how proceeds of the truck levy shall be used to support innovation and sustainability in the transportation sector.**

The multi-year truck levy rebate programme (evidence 3) details how proceeds of the truck levy will be used to support innovation and sustainability in the transportation sector, as referred to in Article 12, paragraphs 2-4 of the Truck Levy Act (evidence 2).

In particular, the multi-year truck levy rebate programme for the period of 2026-2030 includes five measures to support the innovation and sustainability of the transport sector, to be paid for by revenues from the truck levy. In total, over EUR 1.6 billion in revenues from the truck levy are estimated to be made available, with a majority of the resources to be used for measures one and two, as described on page 23 of the multi-year truck levy rebate programme.

The first measure, a purchase subsidy scheme for zero emission trucks, reimburses part of the additional costs of a new electric truck, in order to help entrepreneurs opt for a zero-emission truck rather than using a fossil-fuelled vehicle, as described on page 16 of the multi-year truck levy rebate programme.

The second measure, a subsidy scheme for private charging infrastructure at companies, reimburses part of the costs for the purchase and installation of charging stations as well as batteries, in order to help zero-emission vehicles continue increasing and to manage the shortage of grid capacity, as described on page 17 of the multi-year truck rebate programme.

The third measure, a subsidy scheme for hydrogen in mobility, reimburses part of the costs for the purchase of hydrogen vehicles and construction of hydrogen refuelling infrastructure, in order to help

hydrogen as a zero-emission solution in the transport field, as described on page 18 of the multi-year truck levy rebate programme.

The fourth measure, the project electric road systems, investigates how electric road systems can be an addition to stationary charging, as this would allow trucks to charge while driving via overhead lines, in order to, for example, help reduce peak load on the electricity network, as described on page 19 of the multi-year truck levy rebate programme.

The fifth measure, stimulating innovation and efficiency in the logistics chain, consists of several measures focused on measuring CO2 emissions, improving cooperation in the logistics chain, investigating Super-EcoCombi authorisations, establishing a logistics expertise house and supporting business digitalisation, in order to help reduce the number of kilometres driven to reduce CO2 emissions, as described on page 20 of the multi-year truck levy rebate programme.

All five measures above contribute to innovation and sustainability in the transportation sector, with measures one to three primarily focusing on the shift towards zero-emission solutions and measures four and five on innovation in charging systems and the logistics chain.

#### **4. Commission Preliminary Assessment: Satisfactorily fulfilled**

**Number and name of the Milestone:** NL-C[C1]-R[1.R5]-M[9], Entry into force of the Energy Law

**Related Measure:** NL-C[C1]-R[1.R5], Energy Law

**Qualitative Indicator:** Provision in the law providing for its entry into force

**Time:** Q1 2025

### **1. Context:**

The objective of this reform is to update, modernise and integrate the regulatory framework for gas and electricity energy systems. The reform consists in the entry into force of the Energy Law.

Milestone 9 concerns the entry into force of the Energy Law. Milestone 9 is the only milestone of this reform.

### **2. Evidence provided:**

	Name of the evidence	Short description
1	<b>Summary document</b> duly justifying how the milestone (including all the constitutive elements) has been satisfactorily fulfilled.	
2	Copy of the law of 11 December 2024 regulating energy markets and energy systems, published in the Official Journal ( <i>Staatsblad</i> ) on 23 January 2025 (hereinafter referred to as the " <b>Energy Law</b> ")	This is the Energy Law which integrates the current Gas Law and the current Electricity Law into one single legal framework.
3	Copy of the decree of 17 February 2025 determining the time of entry into force of the Energy Law, published in the Official Journal ( <i>Staatsblad</i> ) on 21 February 2025, including the explanatory memorandum of the decree	This decree determines the entry into force of the Energy Law.
4	Copy of explanatory memorandum of the law of 11 December 2024, regulating energy markets and energy systems, Tweede Kamer, session 2022–2023, 36378, nr. 3	This is the explanatory memorandum of the Energy Law.
5	Copy of the consolidated version of the law of 22 June 2000 regulating the transportation and supply of gas (hereinafter referred to as the " <b>current Gas Law</b> ")	This is the current Gas Law, which is integrated together with the current Electricity Law into one single legal framework.
6	Copy of the consolidated version of the law of 2 July 1998, regulating the production, transmission and supply of electricity (hereinafter referred to as the " <b>current Electricity Law</b> ")	This is the current Electricity Law, which is integrated together with the current Gas Law, into one single legal framework.
7	Copy of the consolidated version of the law of 23 March 2016 containing rules on the protection and	This is the environment law, from which the Energy Law uses certain concepts.

	use of the physical living environment (hereinafter referred to as the “ <b>Environment Law</b> ”).	
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### **3. Analysis:**

The justification and substantiating evidence provided by the Dutch authorities cover all constitutive elements of the milestone.

#### **Entry into force of the Energy Law integrating the current Gas Law and the current Electricity Law into one single legal framework**

The Council Implementing Decision required the entry into force of the Energy Law integrating the current Gas Law and the current Electricity Law into one single legal framework. Pursuant to Article 7.56 of the Energy Law (evidence 2), the Energy Law enters into force on the date to be determined by royal decree. This was done as per the Royal Decree of 17 February 2025 (evidence 3). Article 1 of the Royal Decree of 17 February 2025 determines that the Energy Law enters into force as of 1 January 2026, with the exception of:

- Articles 7.3 and 7.4 of the Energy Law, which enter into force as of 22 February 2025;
- Article 7.6 of the Energy Law, Part D, which enters into force as of 1 July 2025;
- Article 7.8 of the Energy Law, which enters into force at a time to be determined by royal decree (and which concerns an amendment to the Dutch Telecommunications Act, therefore not being relevant for the fulfilment of milestone 9);
- Articles 3.47 of the Energy Law, third and fourth paragraphs, and Article 3.90 of the Energy Law, fourth paragraph (as explained in evidence 3, these provisions have become obsolete, as a result of which the legislator decided there is no need for their entry into force).

The objective of the Energy Law is to integrate the current regulatory framework for gas with the regulatory framework for electricity (evidence 4, section I (A) (1)). Transposition tables, highlighting which articles in the current Gas Law and the current Electricity Law correspond to which articles in the Energy Law, are included in the explanatory memorandum of the Energy Law (evidence 4, table 5 and 6).

Pursuant to Article 7.3 and 7.4 of the Energy Law (evidence 2), the current Electricity Law and the current Gas Law will be repealed on a date to be determined by royal decree.

**and having the following features: a) improve the system of collection, storage and exchange of gas and electricity data;**

The Energy Law improves:

- the collection of gas and electricity data:

The Energy Law improves the system of gas and electricity data collection by, among others, imposing new requirements for metering devices (Article 2.46 of the Energy Law), by imposing new metering requirements on suppliers (Article 2.54 of the Energy Law), by making the metering tasks for grid operators part of the quality assurance of the task performance (Article 3.76 of the Energy Law), and by obliging the parties responsible for metering to report to the energy regulator on the performance of their metering obligations (Article 2.52 of the Energy Law). The

improvement lies among other things in the clearer demarcation of the roles of the different actors (evidence 4, section I, part D, 12.4, C).

- the storage of gas and electricity data:

The Energy Law improves the system of gas and electricity data storage by, among others, obliging the parties collecting gas and electricity data to secure such data (Article 4.3 and 4.21 of the Energy Law), by imposing new obligations regarding the verification of the reliability and completeness of gas and electricity data (Articles 4.2 and 4.13 of the Energy Law) and by defining the purposes for which data can be processed (Article 4.1 of the Energy Law). The current Gas Law and the current Electricity Law do not include a general obligation for the administrator of the registry to verify the reliability and completeness of gas and electricity data. This obligation therefore helps to improve the quality of the gas and electricity data stored in the registry (evidence 4, section I, part B, 6.4).

- the exchange of gas and electricity data:

The Energy Law improves the system of gas and electricity data exchange by, among others, requiring transmission and distribution system operators to establish a separate data exchange entity, whose task is to enable the electronic exchange of relevant data between the parties involved (section 4.3 of the Energy Law), by defining under which conditions entities must provide data to other entities (Article 4.8 of the Energy Law) and by obliging the parties exchanging gas and electricity data to secure such data (Article 4.3 of the Energy Law).

**b) revise the legal basis for provincial or central government intervention in energy infrastructure projects in order to optimise permit granting and implementation of Projects of National Interest – Energieprojecten van Nationale Belang (via the National Coordination Scheme – Rijkscoördinatiereregeling, RCR)**

In the current Gas Law and the current Electricity Law, the legal basis for provincial and central government intervention in energy infrastructure projects can be found in Article 39b of the Gas Law, and Article 9b and 20a of the Electricity Law.

The Energy Law provides a new legal basis for such interventions, notably in Article 6.1 of the Energy Law. Article 6.1 of the Energy law lists the projects that are considered of national interest.

The Council Implementing Decision required that the revised legal basis optimises permit granting and implementation of Projects of National Interest – Energieprojecten van Nationale Belang via the National Coordination Scheme – Rijkscoördinatiereregeling, RCR. Article 6.1 of the Energy Law specifies that permit granting and implementation of Projects of National Interest shall happen through a project decision procedure in the sense of section 5.2 of the Environment Law (*Omgevingswet*). Whilst this constitutes a minimal formal deviation from the requirement of the Council Implementing Decision, the National Coordination Scheme with its legal basis in paragraph 3.6.3 of the law of 20 October 2006 on spatial planning, applicable at the time of the adoption of the Dutch Recovery and Resilience Plan, was replaced as of 1 January 2024 by the project decision procedure laid down in the Environment Law. The project decision procedure is therefore the equivalent of the National Coordination Scheme under the current national legislation. As of this, this minimal deviation does not affect the progress towards achieving the reform that this milestone represents. On this basis, it is considered that this constitutive element of the milestone is satisfactorily fulfilled.

Using a project decision procedure optimises permit granting and implementation of projects in several ways. Pursuant to Article 5.52 of the Environment Law, a project decision modifies the environmental plan with the rules necessary for the implementation of the project, thereby facilitating a more efficient and coordinated approach. In addition, a project decision procedure can, in some cases, serve as a construction permit for activities implementing the project decision, thus streamlining the process and reducing administrative burden. Using a project decision procedure also has certain procedural advantages which optimise permit granting: the appeal procedure is simplified, with a single level of appeal to the Council of State (Article 16.87 of the Environment Law). This, together with the maximum six-month deadline for ruling on (Articles 16.86, 16.87 and 16.72 of the Environment Law) enables swift dispute resolution, ultimately reducing project implementation delays.

Compared to the Gas Law resp. Electricity Law, the Energy Law also provides greater flexibility in the following way: where possible, the central government leaves the decision-making to the decentralized authorities and transfers its project authority and if necessary for the progress of the energy transition, the central government takes its own responsibility in line with the Environment Law (evidence 4, section I, part C, 11.4). For example, in the Energy Law the provinces are given the authority to take a project decision on PV-projects between 50 – 100 MW (Article 6.2 of the Energy Law), whereas PV-projects exceeding 100 MW are considered to be projects of national interest (Article 6.1 of the Energy Law).

**c) update the regulatory framework of Transmission System Operators and Distribution System Operators;**

The regulatory framework of Transmission System Operators and Distribution System Operators is laid down in chapter 2 of the Gas Law, and chapter 3 of the Electricity Law.

The updated regulatory framework of Transmission System Operators and Distribution System Operators is laid down in chapter 3 of the Energy Law. The updated regulatory framework includes several changes, including but not limited to the following:

- the connection obligations have been revised, enabling grid operators to refuse connection requests in case there is a lack of transport capacity (Article 3.38.3 of the Energy Law).
- the tariff rules have been revised to take into account the jurisprudence of the European Court of Justice (Evidence 4, section 3.3 (A)).
- new rules have been introduced for congestion management by grid operators (Article 3.29 of the Energy Law).

**d) regulate the possibilities for electricity users to become active players on the energy market by allowing for (a) the contracting of multiple operators on one connection, (b) the selling of self-generated electricity, and (c) the monetising of end users' flexibility in actual demand through aggregation; and**

The Energy Law regulates the possibilities for electricity users to become active players on the energy market in the following ways:

- (a) The rules for contracting multiple operators on one connection are laid down in Article 2.2 of the Energy Law. For example, in such case it must be ensured that sufficient additional allocation

points are allocated to that connection, so that each contracted market participant can be active at its own allocation point.

- (b) The rules for selling self-generated electricity, whether or not through aggregation, are laid down in:
  - Article 2.3 of the Energy Law which states that market participants are prohibited from restricting end users in selling self-generated electricity.
  - Article 2.17 of the Energy which describes the rules under which an energy community can supply self-generated electricity.
  - Article 2.34 of the Energy Law which provides for the possibility of selling self-generated electricity through aggregation.
- (c) The rules for monetising end users' flexibility in actual demand through aggregation are laid down in Article 2.34 of the Energy Law. According to this provision, a market participant who concludes an aggregation agreement must ensure that this agreement is transparent, complete, written in understandable language and provided to the active buyer prior to its conclusion.

**e) improve the protection of final consumers.**

The Energy Law improves the protection of final consumers, including but not limited through:

- Article 2.12, which extends certain consumer protection provisions to supply agreements between a supplier and a micro-enterprise;
- Article 2.5, which provides additional protection to final consumers, by laying down certain transparency obligations to suppliers;
- Article 2.23, which introduces an obligation for suppliers to offer a standard contract, which was set up by the Authority Consumers and Markets, in order to protect the interests of final consumers; and
- Article 2.25 and 2.26, which make the provisions regarding the supplier of last resort and security of supply more stringent.

**4. Commission Preliminary Assessment:** Satisfactorily fulfilled

**Number and name of the Milestone:** NL-C[C1]-I[1.I1]-M[15], North Sea Ecosystem – Offshore Wind Ecological Programme (WOZEP)

**Related Measure:** NL-C[C1]-I[1.I1], Offshore wind

**Qualitative Indicator:** Research reports published

**Time:** Q1 2026

### **1. Context:**

The objective of this investment is to increase the capacity of wind power generation. The investment consists in the signature of contracts and/or grant agreements for the development and implementation of nature enhancement and species protection actions, signature of contracts for projects that contribute to the enhancement and/or restoration of nature, the publication of research reports, the signature of certificates of completion for sensors on two static monitoring stations, the signature of governance agreements, the signature of administrative agreements, the adoption of the decision(s) on the Ecological Impulse Package Wadden Sea and the adoption of the decision(s) on actions for compensation for and mitigation of the salinisation of agricultural land.

Milestone 15 concerns the publication of research reports. Milestone 15 is the second step of the implementation of the investment. It follows the completion of milestone 17 related to the signature of governance agreements. It will be followed by milestones 13, 14, 16 and 18 to 20 related to the signature of contracts and/or grant agreements for the development and implementation of nature enhancement and species protection actions, signature of contracts for projects that contribute to the enhancement and/or restoration of nature, the signature of certificates of completion for sensors on two static monitoring stations, the signature of administrative agreements, the adoption of the decision(s) on the Ecological Impulse Package Wadden Sea and the adoption of the decision(s) on actions for compensation for and mitigation of the salinisation of agricultural land.

### **2. Evidence provided:**

	Name of the evidence	Short description
1	Summary document	Summary document duly justifying how the milestone (including all the constitutive elements) has been satisfactorily fulfilled.
2	Annual plan of the Offshore Wind Ecological Programme (WOZEP) for the period 2024 – 2025 (hereinafter referred to as the “ <b>WOZEP Annual Plan</b> ”)  The WOZEP Annual Plan was published on the website of the Ministry of Infrastructure and Water Management ( <a href="https://www.noordzeeloket.nl/publish/pages/226668/jaarplan-wozep-2024-2025-v2.pdf">https://www.noordzeeloket.nl/publish/pages/226668/jaarplan-wozep-2024-2025-v2.pdf</a> ).	The Commission services accessed the link provided by the authorities on 9 September 2025 to verify that the WOZEP Annual Plan was published online. This check was completed successfully, confirming that the WOZEP Annual Plan was published online.

3	<p>Activity report of the Offshore Wind Ecological Programme (WOZEP) for the year 2024 (hereinafter referred to as the "<b>WOZEP 2024 Activity Report</b>")</p> <p>The WOZEP 2024 Activity Report was published on the website of the Ministry of Infrastructure and Water Management (<a href="https://noordzeeloket.nl/publish/pages/239247/wozep-terugblik-2024.pdf">https://noordzeeloket.nl/publish/pages/239247/wozep-terugblik-2024.pdf</a>).</p>	<p>The Commission services accessed the link provided by the authorities on 9 September 2025 to verify that the WOZEP 2024 Activity Report was published online. This check was completed successfully, confirming that the WOZEP 2024 Activity Report was published online.</p>
4	<p>Research report, Bird research in offshore wind farm Borssele - Fluxes, corridor use, flight-and avoidance behaviour, Leemans, J. J., Rebolledo, E. B., Kuiper, K., Heida, N., van Bemmelen, R. S. A., IJntema, G. J., ... &amp; Gyimesi, A., 2024.</p> <p>The research report was published on the website of the Ministry of Infrastructure and Water Management (<a href="https://www.noordzeeloket.nl/publish/pages/239599/bird-research-in-offshore-wind-farm-borssele.pdf">https://www.noordzeeloket.nl/publish/pages/239599/bird-research-in-offshore-wind-farm-borssele.pdf</a>).</p>	<p>This research report is relevant for sub-section a) of this milestone, notably the effects of offshore wind development and wind turbines on birds and bats.</p> <p>The Commission services accessed the link provided by the authorities on 9 September 2025 to verify that this research report was published online. This check was completed successfully, confirming that this research report was published online.</p>
5	<p>Research report, Avoidance of offshore wind farms and movements by Sandwich Terns from pre- to post-breeding, van Bemmelen, R.S.A. &amp; R.C. Fijn, 2024.</p> <p>The research report was published on the website of the Ministry of Infrastructure and Water Management (<a href="https://www.noordzeeloket.nl/publish/pages/239595/zv-7b1-avoidance-of-offshore-wind-farms-by-sandwich-terns.pdf">https://www.noordzeeloket.nl/publish/pages/239595/zv-7b1-avoidance-of-offshore-wind-farms-by-sandwich-terns.pdf</a>).</p>	<p>This research report is relevant for sub-section a) of this milestone, notably the effects of offshore wind development and wind turbines on birds and bats.</p> <p>The Commission services accessed the link provided by the authorities on 9 September 2025 to verify that this research report was published online. This check was completed successfully, confirming that this research report was published online.</p>
6	<p>Research report, Seabird maps of the North Sea: A short description of methodology, van Donk, S., van Bemmelen, R., Chen, C., Tulp, I., &amp; Melis, E., 2024.</p> <p>The research report was published on the website of the Ministry of Infrastructure and Water Management (<a href="https://www.noordzeeloket.nl/publish/pages/23">https://www.noordzeeloket.nl/publish/pages/23</a></p>	<p>This research report is relevant for sub-section a) of this milestone, notably the effects of offshore wind development and wind turbines on birds and bats, and for sub-section c) of this milestone, notably the effects of offshore wind development on the North Sea ecosystem.</p> <p>The Commission services accessed the link provided by the authorities on 9</p>

	1696/seabird-maps-of-the-north-sea-methodology-description-v2.pdf).	September 2025 to verify that this research report was published online. This check was completed successfully, confirming that this research report was published online.
7	<p>Research report, Coastal and offshore movements of <i>Nathusius' pipistrelle</i> during autumn migration, Lagerveld, S., de Vries, P., Noort, B., Stienstra, K., Sonneveld, C., Vallina, T., ... &amp; Steenbergen, J., 2024.</p> <p>The research report was published on the website of the Ministry of Infrastructure and Water Management (<a href="https://www.noordzeeloket.nl/publish/pages/232845/coastal-and-offshore-movements-of-n-pipistrelle-during-autumn-migration-v2.pdf">https://www.noordzeeloket.nl/publish/pages/232845/coastal-and-offshore-movements-of-n-pipistrelle-during-autumn-migration-v2.pdf</a>).</p>	<p>This research report is relevant for sub-section a) of this milestone, notably the effects of offshore wind development and wind turbines on birds and bats, and for sub-section c) of this milestone, notably the effects of offshore wind development on the North Sea ecosystem.</p> <p>The Commission services accessed the link provided by the authorities on 9 September 2025 to verify that this research report was published online. This check was completed successfully, confirming that this research report was published online.</p>
8	<p>Research report, Migratory movements of bats are shaped by barrier effects, sex-biased timing and the adaptive use of winds, Lagerveld, S., de Vries, P., Harris, J., Parsons, S., Debusschere, E., Hüppop, O., ... &amp; Schmaljohann, H., 2024.</p> <p>A link to the research report was published on the website of the Ministry of Infrastructure and Water Management (<a href="https://noordzeeloket.nl/functies-gebruik/windenergie/ecologie/wind-zee-ecologisch-programma-wozep/documenten-wozep-programma/rapporten-duidingen/migratory-movements-bats-are-shaped-by-barrier/">https://noordzeeloket.nl/functies-gebruik/windenergie/ecologie/wind-zee-ecologisch-programma-wozep/documenten-wozep-programma/rapporten-duidingen/migratory-movements-bats-are-shaped-by-barrier/</a>).</p> <p>The research report itself was published on the website of the journal <i>Movement Ecology</i> (<a href="https://movementecologyjournal.biomedcentral.com/counter/pdf/10.1186/s40462-024-00520-7.pdf">https://movementecologyjournal.biomedcentral.com/counter/pdf/10.1186/s40462-024-00520-7.pdf</a>).</p>	<p>This research report is relevant for sub-section a) of this milestone, notably the effects of offshore wind development and wind turbines on birds and bats, and for sub-section c) of this milestone, notably the effects of offshore wind development on the North Sea ecosystem.</p> <p>The Commission services accessed the link provided by the authorities on 9 September 2025 to verify that this research report was published online. This check was completed successfully, confirming that this research report was published online.</p>
9	Research report, Population genetic structure and genetic diversity of <i>Pipistrellus nathusii</i> along the Dutch coastline during the autumn migration period, Lagerveld, S., Steenbergen, J. & van Schaik, J., 2024.	This research report is relevant for sub-section a) of this milestone, notably the effects of offshore wind development and wind turbines on birds and bats.

	<p>The research report was published on the website of the Ministry of Infrastructure and Water Management (<a href="https://www.noordzeeloket.nl/publish/pages/238287/population-genetic-structure-and-genetic-diversity-of-pipistrellus-nathusii-along-the-dutch-coast.pdf">https://www.noordzeeloket.nl/publish/pages/238287/population-genetic-structure-and-genetic-diversity-of-pipistrellus-nathusii-along-the-dutch-coast.pdf</a>).</p>	<p>The Commission services accessed the link provided by the authorities on 9 September 2025 to verify that this research report was published online. This check was completed successfully, confirming that this research report was published online.</p>
10	<p>Research report, Harbour porpoise presence in the Dutch Borssele windfarms Mid-Term report, M. Olivierse (WP), J.M. Ransijn (WMR) P.M. van Tol (WP), S.C.V Geelhoed (WMR), J.A. Brinkkemper (WP), 2024.</p> <p>The research report was published on the website of the Ministry of Infrastructure and Water Management (<a href="https://www.noordzeeloket.nl/publish/pages/239598/zd-9-bruinvis-netwerk-borssele-mid-term-report.pdf">https://www.noordzeeloket.nl/publish/pages/239598/zd-9-bruinvis-netwerk-borssele-mid-term-report.pdf</a>).</p>	<p>This research report is relevant for subsection b) of this milestone, notably the effects of offshore wind development (construction phase and operational phase) on sea mammals, and for subsection c of this milestone, notably the effects of offshore wind development on the North Sea ecosystem.</p> <p>The Commission services accessed the link provided by the authorities on 9 September 2025 to verify that this research report was published online. This check was completed successfully, confirming that this research report was published online.</p>
11	<p>Research report, Observations of harbour porpoises in offshore wind farms, Leemans, J.J. &amp; R.C. Fijn, 2023.</p> <p>The research report was published on the website of the Ministry of Infrastructure and Water Management (<a href="https://www.noordzeeloket.nl/publish/pages/230796/visual-observations-of-harbour-porpoises-in-owf.pdf">https://www.noordzeeloket.nl/publish/pages/230796/visual-observations-of-harbour-porpoises-in-owf.pdf</a>).</p>	<p>This research report is relevant for subsection b) of this milestone, notably the effects of offshore wind development (construction phase and operational phase) on sea mammals.</p> <p>The Commission services accessed the link provided by the authorities on 9 September 2025 to verify that this research report was published online. This check was completed successfully, confirming that this research report was published online.</p>
12	<p>Research report, Comparison of the performance of CPODs and FPODs to describe harbour porpoise occurrence, Ransijn, J. M., Noort, B. C., Verdaat, H. J., &amp; Geelhoed, S. C., 2024.</p> <p>The research report was published on the website of the Ministry of Infrastructure and Water Management</p>	<p>This research report is relevant for subsection b) of this milestone, notably the effects of offshore wind development (construction phase and operational phase) on sea mammals.</p> <p>The Commission services accessed the link provided by the authorities on 9</p>

	( <a href="https://www.noordzeeloket.nl/publish/pages/237490/comparison-of-the-performance-of-cpods-and-fpods-to-describe-harbour-porpoise-occurrence.pdf">https://www.noordzeeloket.nl/publish/pages/237490/comparison-of-the-performance-of-cpods-and-fpods-to-describe-harbour-porpoise-occurrence.pdf</a> ).	September 2025 to verify that this research report was published online. This check was completed successfully, confirming that this research report was published online.
13	<p>Research report, Scenario studies on potential ecosystem effects in future offshore wind farms in the North Sea, Zijl, F., S Laan, S., Leummens, L., Zijlker, T., van Kessel, T., van Zelst, V., Jaksic, L., Lauriane Vilmin, L., Schneider, L., van Duren, L., 2023.</p> <p>The research report was published on the website of the Ministry of Infrastructure and Water Management (<a href="https://www.noordzeeloket.nl/publish/pages/222532/scenario-studies-on-potential-ecosystem-effects-in-future-offshore-wind-farms-in-the-north-sea.pdf">https://www.noordzeeloket.nl/publish/pages/222532/scenario-studies-on-potential-ecosystem-effects-in-future-offshore-wind-farms-in-the-north-sea.pdf</a>).</p>	<p>This research report is relevant for sub-section c) of this milestone, notably the effects of offshore wind development on the North Sea ecosystem, including food availability and habitat suitability for protected bird, bat and marine mammal species.</p> <p>The Commission services accessed the link provided by the authorities on 9 September 2025 to verify that this research report was published online. This check was completed successfully, confirming that this research report was published online.</p>
14	<p>Research report, KEC 5.0 report, Part B, marine mammals, Heinis, F. (HWE), de Jong, C., von Benda-Beckmann, S., 2025.</p> <p>The research report was published on the website of the Ministry of Infrastructure and Water Management (<a href="https://www.noordzeeloket.nl/publish/pages/239420/kec-5-0-report-part-b-marine-mammals.pdf">https://www.noordzeeloket.nl/publish/pages/239420/kec-5-0-report-part-b-marine-mammals.pdf</a>).</p>	<p>This research report is relevant for sub-section b) of this milestone, notably the effects of offshore wind development (construction phase and operational phase) on sea mammals, as well as for sub-section d of this milestone, notably the effects of planned and existing wind parks on protected species.</p> <p>The Commission services accessed the link provided by the authorities on 9 September 2025 to verify that this research report was published online. This check was completed successfully, confirming that this research report was published online.</p>
15	<p>Research report, Collision effects of North Sea wind turbines on bird species within the "Kader Ecologie &amp; Cumulatie" (KEC), IJntema, G. J., Heida, N., Leemans, J. J., Gyimesi, A., &amp; Potiek, A., 2025.</p> <p>The research report was published on the website of the Ministry of Infrastructure and Water Management (<a href="https://www.noordzeeloket.nl/publish/pages/23">https://www.noordzeeloket.nl/publish/pages/23</a></p>	<p>This research report is relevant for sub-section d) of this milestone, notably the effects of planned and existing wind parks on protected species.</p> <p>The Commission services accessed the link provided by the authorities on 9 September 2025 to verify that this research report was published online. This</p>

	9418/collision-effects-of-north-sea-wind-turbines-on-bird-species-within-the-kader-ecologie-cumulatie.pdf).	check was completed successfully, confirming that this research report was published online.
16	<p>Research report, Population level effects of displacement of marine birds due to offshore wind energy developments, KEC 5, Wageningen Marine Research, Soudijn, F.H., Hin, V., Melis, E., Chen, C., van Donk, S., Benden, D., Poot, M.J.M., 2025.</p> <p>The research report was published on the website of the Ministry of Infrastructure and Water Management (<a href="https://www.noordzeeloket.nl/publish/pages/239428/population-level-effects-of-displacement-of-marine-birds-due-to-offshore-wind-energy-development.pdf">https://www.noordzeeloket.nl/publish/pages/239428/population-level-effects-of-displacement-of-marine-birds-due-to-offshore-wind-energy-development.pdf</a>).</p>	<p>This research report is relevant for sub-section d) of this milestone, notably the effects of planned and existing wind parks on protected species.</p> <p>The Commission services accessed the link provided by the authorities on 9 September 2025 to verify that this research report was published online. This check was completed successfully, confirming that this research report was published online.</p>
17	<p>Research report, Impact of offshore wind farms on the North Sea ecosystem. Deltares, Zijl, F., Leummens, L., Alexandrova, N., van Kessel, T., Jaksic, L., van Zelst, V., Vilmin, L., Heye, S., van Duren, L., 2024.</p> <p>The research report was published on the website of the Ministry of Infrastructure and Water Management (<a href="https://www.noordzeeloket.nl/publish/pages/239419/impact-of-offshore-wind-farms-on-the-north-sea-ecosystem.pdf">https://www.noordzeeloket.nl/publish/pages/239419/impact-of-offshore-wind-farms-on-the-north-sea-ecosystem.pdf</a> ).</p>	<p>This research report is relevant for sub-section d) of this milestone, notably the effects of planned and existing wind parks on protected species.</p> <p>The Commission services accessed the link provided by the authorities on 9 September 2025 to verify that this research report was published online. This check was completed successfully, confirming that this research report was published online.</p>

### 3. Analysis:

The justification and substantiating evidence provided by the Dutch authorities cover all constitutive elements of the milestone.

#### Research reports shall be published on:

The Dutch government set up an integrated research program, the objective of which is to reduce the knowledge gaps regarding the effects of offshore wind farms on the North Sea ecosystem. The research program is entitled WOZEP (Wind Op Zee Ecologisch Programma). The WOZEP 2024 Activity Report provides an overview of how the research projects in different research areas have advanced (Evidence 3). For each research theme, an overview is given of the research projects that were finalised in 2024, as well as a state of play of those that were still ongoing in 2024. The Netherlands has submitted 13 research reports which have been published online (see section 2 on evidence), covering the topics described below.

**a) data collection and modelling on the effects of offshore wind development and wind turbines on birds and bats;**

The following research reports were published in the area of “data collection and modelling on the effects of offshore wind development and wind turbines on birds and bats”:

- Evidence 4: this report includes the results of research on fluxes, avoidance and flight behaviour of birds in offshore windfarm Borssele and the shipping lane within, based on measurements by a dedicated bird radar and visual observations.
- Evidence 5: this report includes the results of research on the impact of offshore wind farms on seabirds is critical to their conservation, and in particular the proportion of birds that avoid entering an offshore wind farm.
- Evidence 6: this report includes the results of research on the cumulative effects of planned and already built offshore windfarms on species with a protected status within nature legislation.
- Evidence 7: this report includes the results of research on the impact of the Dutch offshore wind development on bats.
- Evidence 8: this report includes the results of research on bat migration patterns in response to an ecological barrier.

All of the abovementioned scientific reports involved data collection and modelling. This is for example clear from Evidence 4, p. 22 and Evidence 5, p. 8 – 10.

**b) the effects of offshore wind development on sea mammals;**

The following research reports were published in the area of “the effects of offshore wind development on sea mammals”:

- Evidence 10: this report includes the results of research on harbour porpoise (*Phocoena phocoena*) presence during the operational phase of Borssele wind farms located in the southern part of the Dutch EEZ.
- Evidence 11: this report includes the results of research on harbour porpoises in offshore wind farms in the North Sea that are present in the databases of Waardenburg Ecology originating from various projects over the past decades.
- Evidence 12: this report includes the results of research on the performance of two acoustic monitoring devices for harbour porpoises: the Cetacean Porpoise Detector (CPOD) and its successor, the Full waveform capture POD (FPOD).
- Evidence 14: Evidence 14: this report includes the results of research on the cumulative effects of the installation of offshore wind energy on the harbour porpoise, harbour seal and grey seal populations.

The research reports focus in particular on harbour porpoises, but the research also extended to other mammals (Evidence 10, p. 25).

**c) the effects of offshore wind on the North Sea ecosystem; and**

The following research reports were published in the area of “the effects of offshore wind development on the North Sea ecosystem”:

- Evidence 6: this report includes the results of research on the cumulative effects of planned and already built offshore windfarms on species with a protected status within nature legislation.

- Evidence 7: this report includes the results of research on the impact of the Dutch offshore wind development on bats.
- Evidence 8: this report includes the results of research on bat migration patterns in response to an ecological barrier.
- Evidence 10: this report includes the results of research on harbour porpoise (*Phocoena phocoena*) presence during the operational phase of Borssele wind farms located in the southern part of the Dutch EEZ.
- Evidence 13: this report includes the results of research on ecosystem effects of large-scale offshore wind farms. The main part of the study comprises the results of two new scenarios. One is relatively close to the expectations of wind farm locations in the Dutch North Sea around 2040, the second one is a more extreme upscaling scenario, including wind farms that may not be developed due to user conflicts and a few areas that are currently not in the set of official wind search areas

**d) the cumulative impact of planned and existing wind parks on protected species.**

The following research reports were published in the area of “the cumulative impact of planned and existing wind parks on protected species”:

- Evidence 14: this report includes the results of research on the cumulative effects of the installation of offshore wind energy on the harbour porpoise, harbour seal and grey seal populations.
- Evidence 15: this report includes the results of research on collision effects of North Sea wind turbines on bird species.
- Evidence 16: this report includes the results of research on population level effects of habitat loss due to existing offshore wind farms and future offshore wind farms developments up to 2031.
- Evidence 17: this report includes the results of research on the application of the Wozep modelling suite to a set of scenarios that give insight in the potential “bottom-up” impacts on the marine ecosystem of several design options

The research in the abovementioned reports focused in particular on harbour porpoises, harbour seals, grey seals and (Evidence 14, p. 21) and sea birds such as the northern gannet, the razorbill and the common guillemot (Evidence 16, p. 11).

**4. Commission Preliminary Assessment:** Satisfactorily fulfilled

**Number and name of the Milestone:** NL-C[C1]-I[1.I1]-M[17], Offshore power connection to onshore landing sites – Governance agreements for area investment plans

**Related Measure:** NL-C[C1]-I[1.I1], Offshore wind

**Qualitative Indicator:** Signed governance agreements

**Time:** Q2 2024

### **1. Context:**

The objective of this investment is to increase the capacity of wind power generation. The investment consists in the signature of contracts and/or grant agreements for the development and implementation of nature enhancement and species protection actions, signature of contracts for projects that contribute to the enhancement and/or restoration of nature, the publication of research reports, the signature of certificates of completion for sensors on two static monitoring stations, the signature of governance agreements, the signature of administrative agreements, the adoption of the decision(s) on the Ecological Impulse Package Wadden Sea and the adoption of the decision(s) on actions for compensation for and mitigation of the salinisation of agricultural land.

Milestone 17 concerns governance agreements to be signed between the Ministry of Economic Affairs and Climate Policy and each of the regions with offshore wind energy landing sites (at least Borssele, Maasvlakte, Noordzeekanaalgebied and Eemshaven).

Milestone 17 is the first step of the implementation of the investment. It will be followed by milestones 13 to 16 and 18 to 20, related to the signature of contracts and/or grant agreements for the development and implementation of nature enhancement and species protection actions, signature of contracts for projects that contribute to the enhancement and/or restoration of nature, the publication of research reports, the signature of certificates of completion for sensors on two static monitoring stations, the signature of administrative agreements, the adoption of the decision(s) on the Ecological Impulse Package Wadden Sea and the adoption of the decision(s) on actions for compensation for and mitigation of the salinisation of agricultural land.

### **2. Evidence provided:**

	Name of the evidence	Short description
1	<b>Summary document</b> duly justifying how the milestone (including all the constitutive elements) has been satisfactorily fulfilled.	
2	Governance agreement for Zeeland (Borssele), signed on 27 May 2024.	The governance agreement for Borssele is signed between the Ministry of Economic Affairs and Climate Policy and the regional parties, setting out the policy, financial, legal and organisational framework for the area investment plan.
3	Governance agreement for Maasvlakte, signed on 26 June 2024.	The governance agreement for Maasvlakte is signed between the Ministry of Economic Affairs and Climate Policy and the regional parties, setting out the policy,

		financial, legal and organisational framework for the area investment plan.
4	Governance agreement for Noordzeekanaalgebied, signed on 24 June 2024.	The governance agreement for Noordzeekanaalgebied is signed between the Ministry of Economic Affairs and Climate Policy and the regional parties, setting out the policy, financial, legal and organisational framework for the area investment plan.
5	Governance agreement for Eemshaven, signed on 20 June 2024.	The governance agreement for Eemshaven is signed between the Ministry of Economic Affairs and Climate Policy and the regional parties, setting out the policy, financial, legal and organisational framework for the area investment plan.
6	Governance agreement for Moerdijk, signed on 21 June 2024.	The governance agreement is signed between the Ministry of Economic Affairs and Climate Policy and the regional parties, setting out the policy, financial, legal and organisational framework for the area investment plan.
7	Investment plan for Zeeland (Borssele), dated 8 March 2024.	The area investment plan for Borssele is an annex to the governance agreement, describing the necessary infrastructure, consequences for the regions and envisaged mitigation actions as part of the area investments.
8	Investment plan for Maasvlakte, dated 28 May 2024.	The area investment plan for Maasvlakte is an annex to the governance agreement, describing the necessary infrastructure, consequences for the regions and envisaged mitigation actions as part of the area investments.
9	Investment plan for Noordzeekanaalgebied, dated 1 April 2024.	The area investment plan for Noordzeekanaalgebied is an annex to the governance agreement, describing the necessary infrastructure, consequences for the regions and envisaged mitigation actions as part of the area investments.
10	Investment plan for Eemshaven, dated 3 April 2024.	The area investment plan for Eemshaven is an annex to the governance agreement, describing the necessary infrastructure, consequences for the regions and envisaged mitigation actions as part of the area investments.
11	Investment plan for Moerdijk, dated 24 May 2024.	The area investment plan is an annex to the governance agreement, describing the necessary infrastructure, consequences for the regions and envisaged mitigation actions as part of the area investments.
12	Offshore wind energy roadmap dated August 2024.	This document published by the Dutch government shows that the five regions with governance agreements encompass each of the regions in the Netherlands with offshore wind energy landings. Publicly available at: <a href="https://www.noordzeeloket.nl/functies-gebruik/windenergie/net-zee/">https://www.noordzeeloket.nl/functies-gebruik/windenergie/net-zee/</a>

### **3. Analysis:**

The justification and substantiating evidence provided by the Dutch authorities cover all constitutive elements of the milestone.

**Governance agreements shall be signed between the Ministry of Economic Affairs and Climate Policy and each of the regions with offshore wind energy landing sites (at least Borssele, Maasvlakte, Noordzeekanaalgebied and Eemshaven).**

Evidence 2-6 demonstrate that governance agreements have been signed between the Ministry of Economic Affairs and Climate Policy and five regions with offshore wind energy landing sites, including the landing sites of Borssele, Maasvlakte, Noordzeekanaalgebied and Eemshaven. Evidence 12 shows that these five regions encompass each of the regions in the Netherlands with offshore wind energy landing sites. Pages 11 and 12 of the respective governance agreements specify the date of signature:

- Zeeland (Borssele): signed on 27 May 2024 (evidence 2).
- Maasvlakte: signed on 26 June 2024 (evidence 3).
- Noordzeekanaalgebied: signed on 24 June 2024 (evidence 4).
- Eemshaven: signed on 20 June 2024 (evidence 5).
- Moerdijk: signed on 21 June 2024 (evidence 6).

Pages 11-13 of the respective governance agreements further demonstrate that the governance agreements were signed by the Minister of Climate and Energy, representing the Ministry of Economic Affairs and Climate Policy, and regional representatives including provincial executives, mayors and port authorities.

**These agreements shall contain at least:**

**a. The rights and responsibilities of the parties and stakeholders involved in the governance system for the management of investments in regions with offshore wind energy landing sites;**

Article 7 on pages 8-9 of the respective governance agreements (evidence 2-6) describes rights and responsibilities of the parties and stakeholders involved in the governance system for the management of investments in the regions with offshore wind energy landing sites. In particular, Article 7 specifies that regions are to spend the funding granted for projects under the area investment plans in line with the relevant legal frameworks including EU law, that regions are to provide the Ministry of Economic Affairs and Climate Policy with necessary data and documentation on the use of the allocated funds, that both parties consult each other on the progress of projects under the area investment plans and that regions acknowledge the origin and ensure the visibility of EU funding.

Article 8 on pages 8-9 of the respective governance agreements further specifies cooperation arrangements, including that the Ministry of Economic Affairs and Climate Policy and the regions both designate a project leader as contact point for the other, who coordinates and supports the work under the area investment plans.

Article 11 on page 10 of the respective governance agreements moreover specifies that any party may request in writing for the governance agreement to be amended, which requires the agreement of all parties.

**b. The specification of what infrastructure is necessary for green energy and its consequences for each region;**

The section “general considerations”, points 2 and 3 on pages 3-4 of the respective governance agreements (evidence 2-6) specifies that large-scale energy infrastructure is necessary for the integration of offshore wind energy to onshore electricity grids and that the creation of this infrastructure for the energy transition has a detrimental impact on the living environment, agriculture and nature of the landing site area in the regions.

The respective area investment plans (evidence 7-11), referenced in Article 5 on page 7 of and annexed to the respective governance agreements, further describe the type of infrastructure that is necessary for the green energy and its consequences, in terms of adverse impact, for each region. In particular, the following sections elaborate on the needed infrastructure, including marine and land cables, converter stations and high-voltage power lines, as well as the consequences for the regions, including visible impacts on the landscape, increased demand for space, environmental pressures and decreased quality of life for residents:

- Zeeland (Borssele): pages 2-8 of the investment plan (evidence 7).
- Maasvlakte: pages 2-6 of the investment plan (evidence 8).
- Noordzeekanaalgebied: pages 8-13 of the investment plan (evidence 9).
- Eemshaven: pages 4-12 of the investment plan (evidence 10).
- Moerdijk: pages 2-8 of the investment plan (evidence 11).

**c. The amount allocated to the region for actions to mitigate adverse impacts from offshore wind landings on the quality of the living environment in the region; and**

Article 6 on pages 7-8 of the respective governance agreements (evidence 2-6) specifies the amount of funding allocated to the regions for actions to mitigate adverse impacts from offshore wind landings on the quality of the living environment in the region, as described in Article 3 and 5 on pages 6-7 of the governance agreements. In particular, Article 6 specifies the following amounts in allocated funding (including VAT) to the regions for the mitigating actions under the area investments:

- Zeeland (Borssele): EUR 50 million (evidence 2).
- Maasvlakte: EUR 10 million (evidence 3).
- Noordzeekanaalgebied: EUR 50 million (evidence 4).
- Eemshaven: EUR 50 million (evidence 5).
- Moerdijk: EUR 50 million (evidence 6).

Pages 1-6 of the respective area investment plans (evidence 7-11), referenced in Article 5 on page 7 of the governance agreements, further specify that the above amounts are part of a first tranche of funding for the area investments.

**d. The type of mitigating actions envisaged.**

Article 3, paragraph 1 on pages 6-7 of the respective governance agreements (evidence 2-6) describes the type of mitigating actions envisaged under the area investment plans:

- Preserving and strengthening nature;

- Improving the physical living environment;
- Strengthening the regional economy;
- Accelerating and implementing the sustainable energy transition.

Article 5 on pages 6-7 of the respective governance agreements further specifies the envisaged mitigation actions, including:

- Sound protection for high-voltage stations;
- Green and recreational spaces, such as forests or parks;
- Improving local mobility infrastructure, such as cycling or walking paths;
- Public information centres for the energy transition.

The respective area investment plans (evidence 7-11), referenced in Article 5 on page 7 of the governance agreements, describe the specific mitigating actions, based on the categories outlined in Article 3, paragraph 1 and including actions specified in Article 5 on pages 6-7 of the respective governance agreements. In particular, the following sections elaborate on the actions and related projects:

- Zeeland (Borssele): pages 9-10 and pages 18-20 of the investment plan (evidence 7).
- Maasvlakte: pages 14-25 of the investment plan (evidence 8).
- Noordzeekanaalgebied: pages 14-25 of the investment plan (evidence 9).
- Eemshaven: pages 13-16 of the investment plan (evidence 10).
- Moerdijk: pages 8-16 of the investment plan (evidence 11).

#### **4. Commission Preliminary Assessment: Satisfactorily fulfilled**

**Number and name of the Milestone:** NL-C[C1]-I[1.I4]-M[28], Hydrogen Aircraft Powertrain and Storage Systems project

**Related Measure:** NL-C[C1]-I[1.I4], Aviation in transition

**Qualitative Indicator:** Attestation by the National Growth Fund Committee

**Time:** Q4 2025

### **1. Context:**

The objective of this investment is to make the Dutch aviation sector sustainable. The investment consists in the National Growth Fund Committee attesting that the Hydrogen and Optimisation (HOT) and Hydrogen Aircraft Powertrain and Storage Systems (HAPSS) projects are ready for the second phase and the think tank “Flying Vision” publishing a roadmap towards climate-neutral aviation.

Milestone 28 concerns the National Growth Fund Committee attesting that the Hydrogen Aircraft Powertrain and Storage Systems (HAPSS) project is ready for the second phase, following the first research and design phase.

Milestone 28 is the first step of the implementation of the investment, and it will be followed by milestones 27 and 29, related to the National Growth Fund Committee attesting that the Hydrogen and Optimisation (HOT) project is ready for the second phase and the think tank “Flying Vision” publishing a roadmap towards climate-neutral aviation

### **2. Evidence provided:**

	Name of the evidence	Short description
1	<b>Summary document</b> duly justifying how the milestone (including all the constitutive elements) has been satisfactorily fulfilled.	
2	Opinion report on the final allocation of conditional funds (hereinafter referred to as the “ <b>opinion report by the NGF Committee</b> ”), published by the National Growth Fund Committee, dated December 2023.	This document demonstrates that the National Growth Fund Committee has attested that the HAPSS project is ready for the second phase, following the first research and design phase.
3	Presentation letter on the opinions on the final allocation of conditional funds (hereinafter referred to as the “ <b>presentation letter by the NGF Committee</b> ”), published by the National Growth Fund Committee, dated 13 December 2023.	This document refers to the opinion concerning the HAPSS project (stated in evidence 2) and is signed by the Chair of the National Growth Fund Committee and dated.
4	Project plan HAPSS 2022-2023 (hereinafter referred to as the “ <b>project plan on the first HAPSS phase</b> ”), published by Conscious Aerospace, dated 10 October 2022.	This document demonstrates the content of the first research and design phase of the HAPSS project.
5	Project plan HAPSS 2024-2028 (hereinafter referred to as the “ <b>project plan on the next</b>	This document demonstrates the content of the second phase of the HAPSS project.

	HAPSS phase”), published by Conscious Aerospace, dated 31 October 2024.	
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### **3. Analysis:**

The justification and substantiating evidence provided by the Dutch authorities cover all constitutive elements of the milestone.

**The National Growth Fund Committee shall attest that the Hydrogen Aircraft Powertrain and Storage Systems (HAPSS) project is ready for the second phase, following the first research and design phase**

Page 3 of the opinion report by the National Growth Fund (NGF) Committee (evidence 2) explains that the Hydrogen Aircraft Powertrain and Storage System (HAPSS) project has previously received a direct grant for the first research and design phase in 2022-2023, while the grant for the following phase in 2024-2027 has been conditional on the fulfilment of a set of criteria, including criterion 3, requiring the KPIs for the first phase of the HAPSS project to be achieved, and criterion 1, requiring a detailed project plan for the second phase.

The first research and design phase of the HAPSS project concerns the development of a design for a hydrogen fuel cell electric propulsion system for application in a Dash 8-300 aircraft, as indicated on page 8 of the project plan on the first HAPSS phase (evidence 4). The following phase of the HAPSS project builds on the results of the first research and design phase and concerns the conversion and practical testing for the evaluation of a hydrogen fuel cell electric propulsion system in a Dash 8-300 aircraft, as specified on pages 4 and 9 of the project plan on the next HAPSS phase (evidence 5).

As further specified on page 3 of the opinion report by the NGF Committee, the Committee confirms that all criteria have been met, recommending the conditional grant for the following phase of the HAPSS project to be fully awarded. The NGF Committee's opinion is moreover referred to in the presentation letter of by the NGF Committee (evidence 3), which is signed by the Chair of the NGF Committee and dated.

As such, the opinion report by the NGF Committee in combination with the presentation letter by the NGF Committee demonstrate that the National Growth Fund Committee has attested that the HAPSS project is ready for the second phase, following the first research and design phase.

**4. Commission Preliminary Assessment: Satisfactorily fulfilled**

**Number and name of the Milestone:** NL-C[C2]-I[1.I1]-M[36], Quantum Delta NL

**Related Measure:** NL-C[C2]-I[1.I1], Quantum Delta NL

**Qualitative Indicator:** Phases 1 & 2 of the action plan

**Time:** Q2 2026

#### **1. Context:**

The objective of this investment is to accelerate the development of applications of quantum technology, develop, attract and retain talent and stimulate the development and establishment of new companies in the field of quantum technology in the Netherlands. The investment consists in completion of phases one and two of the action plan published by Quantum Delta NL.

Milestone 36 requires Quantum Delta NL to have finalised the first two phases of their action plan, as submitted to the National Growth Fund, excluding the QCINed component financed by Digital Europe Programme (DEP). A pre-seed facility for start-ups will be set-up, a Quantum NL R&D network will be developed, PhD scholarships in quantum technology will be granted and investments in the Nanolab Cleanroom will be completed.

Milestone 36 is the last milestone of the investment, and it follows the completion of milestone 35, related to the granting of support under the National Growth Fund to Quantum Delta NL and to the publication of a phased action plan aimed at supporting research and skills development in the field of quantum technology.

#### **2. Evidence provided\*:**

	Name of the evidence	Short description
1	<b>Summary document</b> duly justifying how the milestone (including all the constitutive elements) has been satisfactorily fulfilled.	
2	Mid Term Review Self-Assessment Report: QDNL Phase 1 and 2 (2021-2023)	This document is an internal evaluation of the Quantum Delta NL programme's progress during its first two phases. It was redacted by the QDNL team and published on 11 January 2024. It served as the formal self-assessment input for the Midterm Review (MTR) required by the Dutch National Growth Fund (NGF) to evaluate programme achievements and determine the release of funding for Phase 3 (2024–2028).
3	Report of the Advisory Committee of National Growth Fund on the first round of assessment	This report was redacted by the independent advisory committee established to advise on 15 investment proposals for the NGF for the first assessment round. The report includes the opinion for the first round of evaluation. It was published in March 2021.

4	Advice report of the Advisory Committee of National Growth Fund on conditional awards and reservations.	This report was redacted by the independent advisory committee and reports the advice on conditional awards and reservations for six programmes, among which Quantum Delta NL. This report was published in June 2024.
5	Letter to Quantum Delta NL from the Directorate-General for Business Innovation, Directorate for Innovation and Knowledge.	The Annex to this letter (page 8) includes an indication of the total number of PHD scholarships that were awarded under the QDNL programme. This letter is dated 8 December 2020.
6	Grant award document number NGF.1582.22.009 and attachments.	Grant award decision for the project 'Variational Quantum Optimal Control on Rydberg-atom quantum processor' under the round "NGF - Quantum Delta NL 2022". The document is dated 19 January 2023.
7	Grant award document number NGF.1582.22.018 and attachments.	Grant award decision for the project "Broadband quantum sensing of microwaves using spins in diamond via magnetic frequency conversion" under the round "NGF - Quantum Delta NL 2022". The document is dated 19 January 2023.
8	Grant award document number NGF.1582.22.020 and attachments.	Grant award decision for the project "Enhancing nanomechanical sensing with quantum Squeezing and entanglement" under the round "NGF - Quantum Delta NL 2022". The document is dated 19 January 2023.
9	Grant award document number NGF.1582.22.023 and attachments.	Grant award decision for the project "Experimental Quantum Position Verification" under the round "NGF - Quantum Delta NL 2022". The document is dated 19 January 2023.
10	Grant award document number NGF.1582.22.025 and attachments.	Grant award decision for the project "Network Security via Quantum Sensing (NeSQuS)" under the round "NGF - Quantum Delta NL 2022". The document is dated 19 January 2023.
11	Grant award document number NGF.1582.22.0027 and attachments.	Grant award decision for the project "Design of ion trap setup for new quantum simulator (Dit)" under the round "NGF - Quantum Delta NL 2022". The document is dated 19 January 2023.
12	Grant award document number NGF.1582.22.034 and attachments.	Grant award decision for the project "Telecom-compatible quantum emitters in SiC crystals" under the round "NGF - Quantum Delta NL 2022". The document is dated 19 January 2023.
13	Grant award document number NGF.1582.22.036 and attachments.	Grant award decision for the project "A quantum advantage to improve spectroscopy – AQUATIS" under the round "NGF - Quantum Delta NL 2022". The document is dated 19 January 2023.
14	Grant award document number NGF.1623.23.005 and attachments.	Grant award decision for the project "Rotate, measure, repeat: better and cheaper error characterisation for quantum computers" under

		the round “NGF - Quantum Delta NL 2023”. The document is dated 20 December 2023.
15	Grant award document number NGF.1623.23.009 and attachments.	Grant award decision for the project “An embedded-spin silicon-nanophotonic quantum network node” under the round “NGF - Quantum Delta NL 2023”. The document is dated 20 December 2023.
16	Grant award document number NGF.1623.23.013 and attachments.	Grant award decision for the project “A superfluid phonon-photon interconnect” under the round “NGF - Quantum Delta NL 2023”. The document is dated 20 December 2023.
17	Grant award document number NGF.1623.23.014 and attachments.	Grant award decision for the project “Highly scalable Rydberg atom-based quantum computing platform” under the round “NGF - Quantum Delta NL 2023”. The document is dated 20 December 2023.
18	Grant award document number NGF.1623.23.015 and attachments.	Grant award decision for the project “Optical microcavities and 2D quantum emitters” under the round “NGF - Quantum Delta NL 2023”. The document is dated 20 December 2023.
19	Grant award document number NGF.1623.23.016 and attachments.	Grant award decision for the project “Quantum for pressure - measuring atomic polarizabilities with molecular ions for a quantum pressure gauge (QPOL)” under the round “NGF - Quantum Delta NL 2023”. The document is dated 20 December 2023.
20	Grant award document number NGF.1623.23.018 and attachments.	Grant award decision for the project “QUantum-Enhanced Sensing with Trapped IONs (QUESTION)” under the round “NGF - Quantum Delta NL 2023”. The document is dated 20 December 2023.
21	Grant award document number NGF.1623.23.020 and attachments.	Grant award decision for the project “Strong Practical Security of Future Post-Quantum Digital Signature Standards (Pqstrong)” under the round “NGF - Quantum Delta NL 2023”. The document is dated 20 December 2023.
22	Grant award document number NGF.1623.23.023 and attachments.	Grant award decision for the project “Higher-Dimensional Hidden Shift Problems” under the round “NGF - Quantum Delta NL 2023”. The document is dated 20 December 2023.
23	Certificate of completion of the Nanolab Cleanroom.	Certificate of completion of the Nanolab Cleanroom signed by the contractor (Stichting NanoLabNL) on 14 April 2025 and by the competent authority (Rijksdienst voor Ondernemend Nederland – RVO) on 8 April 2025.
24	Official website of QDNL Participations, the pre-seed facility for start-ups setup under Quantum Delta NL programme.	The website can be accessed through the following link: <a href="https://www.qdnlparticipations.nl/">https://www.qdnlparticipations.nl/</a> . Consulted on 28 July 2025.

25	Online article on the launch of fund to support early-stage Dutch quantum start-ups by QDNL Participations.	The website can be accessed through the following link: <a href="https://tech.eu/2023/03/02/qdnl-participations-launches-eur15-million-early-stage-dutch-quantum-fund/">https://tech.eu/2023/03/02/qdnl-participations-launches-eur15-million-early-stage-dutch-quantum-fund/</a> . Consulted on 28 July 2025.
26	Project proposal, including the action plan, of Quantum Delta NL, which was approved by the National Growth Fund (NGF)	The project proposal for Quantum Delta NL was submitted to the National Growth Fund on 1 February 2021.

### 3. Analysis:

The justification and substantiating evidence provided by the Dutch authorities cover all constitutive elements of the milestone.

**Quantum Delta NL shall have finalised the first two phases of their plan (excluding QCINed which is financed by DEP), as submitted to the National Growth Fund.**

The Quantum Delta NL (QDNL) programme officially started following the decision by the Dutch cabinet on 9 April 2021 to award funding from the National Growth Fund (NGF). This marked the formal launch of a national initiative as the cabinet's grant decision served as the green light for QDNL to begin its operations and lay the foundation for the programme's phased rollout (evidence 2, page 10). The programme's phased rollout has been described in an action plan (evidence 26), which was positively assessed under milestone 35 of a previous payment request. Following this decision, the programme's first formal phase (Phase 1) of the action plan began on 1 September 2021 (evidence 2, page 20).

Phase 2 of the QDNL action plan started on 1 April 2022, marking the continuation of the initiative following the completion of its first phase. In preparation for this transition, QDNL submitted the formal grant request for Phase 2 funding on 1 July 2022 (evidence 2, page 20).

Evidence 3 (page 87) confirms the timeline for the implementation and expected delivery of the phasing of the QDNL programme. In particular:

- Phase 1 is defined as covering the first year of the program, specifically from April 2021 to April 2022.
- Phase 2 is defined as the subsequent two-year period, from April 2022 to April 2024.

The confirmation that these two phases have been completed comes from the Advice report of the Advisory Committee of National Growth Fund on conditional awards and reservations (evidence 4, page 15), which states that Phase 3 of the QDNL program has been awarded. The approval and start of Phase 3 by the relevant authorities necessarily implies that Phases 1 and 2 have been completed (evidence 2, page 11), as the structure of the National Growth Fund requires successful completion and appraisal of one phase before funding and approval are granted for the next (evidence 4, page 87).

The progression of the QDNL programme from Phase 2 into Phase 3 indicates that all planned activities and deliverables under the first two phases have been completed.

**A pre-seed facility for start-ups shall be set-up, a Quantum NL R&D network shall be developed, PhD scholarships in the field of quantum technology shall be granted and investments in the Nanolab Cleanroom shall be completed.**

For what concerns the setup of the pre-seed facility for start-ups, evidence 2 (page 20) explains that this facility has been setup through the creation of two key entities: QDNL Manager BV and QDNL Participations BV, both owned subsidiaries of the QDNL foundation. As described in section 2.5 of evidence 2, paragraph “QDNL Participations BV and QDNL Manager BV” (pages 20–21), these entities were officially established on 6 July 2022, with QDNL Manager BV taking the lead in helping companies attract funding and QDNL Participations BV acting as the investment arm, capable of providing pre-seed and seed-stage capital. The completion of the pre-seed facility is further confirmed on page 47 of evidence 2, where it is stated that the public pre-seed facility has been completed, signifying that this deliverable has been met.

As explained above, the progression of the QDNL programme from Phase 2 into Phase 3 (evidence 4) indicates that all planned activities and deliverables under the first two phases have been completed, including the setup of the pre-seed facility for start-ups. Evidence 26 confirms that an ambitious program to support startups, including a public pre-seed facility for seed capital and proof-of-concept financing and a public-private fund for seed investments in startups and scale-ups is included in phase 2 of the action plan (paragraph 3.6.1, page 50-51). In addition, the official website for QDNL Participations can be accessed at the link: <https://www.qdnlparticipations.nl/> (evidence 24) and as indicated in evidence 25, QDNL Participations is already in operation as it is reported that on 2 March 2023, it launched a €15 million fund to support early-stage quantum technology startups in the Netherlands.

For what concerns the development of a Quantum NL R&D network, evidence 2 (page 27) explains that a network consisting of fibre-optic connections and hardware has been established, namely the Quantum Staging Network. The establishment of such network is further confirmed on page 49 of evidence 2, where it is stated that a Quantum NL R&D Network with three quantum processors was realised in 2021 and that the network was converted to an R&D testbed for Nitrogen-vacancy Centers. To conclude, page 68 of evidence 2, under paragraph “4.7.2 Progress and highlights 2021–2023: Work package 1 | R&D quantum network” outlines the highlights of the deployment of the R&D network therefore confirming its development. As explained above, the progression of the QDNL programme from Phase 2 into Phase 3 (evidence 4) indicates that all planned activities and deliverables under the first two phases have been completed, including the development of a Quantum NL R&D network. Evidence 26 confirms that the development of a Quantum NL R&D network is included in phase 2 of the action plan (paragraph 3.3.3, pages 48-49).

For what concerns the granting of PhD scholarships in the field of quantum technology, as explained In Annex I of evidence 5 (page 8) the total number of PhD scholarships in the field of quantum technology are 17, namely 10 grants under the first phase (KAT-1 KPI 2021) and 7 grants under the second phase (KAT-2 KPI 2021) of the action plan. NL provided 17 grant award decisions for PhD scholarships (evidence 6 to 22). In each grant award decision at page 9, under “Annex 3: Budget”, it is specified that the grant was awarded to a PhD student. The titles of each project (page 1 of the grant award document) refer to quantum technology.

Evidence 6 to 13 report at their respective page 1 that the awarded projects were selected for the round “NGF – Quantum Delta NL 2022”. Evidence 14 to 17 report at their respective page 1 that the awarded projects were selected for the round “NGF - Quantum Delta NL 2023”. This confirms that the 17 grant awards belong to the QDNL programme PhD scholarships grants.

For what concerns investments in the Nanolab Cleanroom, which are part of the first and second phase,, evidence 23 is the certificate of completion of the investments for the project Nanolab Cleanroom signed by the Chairman of the Board of the NanolabNL Foundation (Stichting NanoLabNL) on 14 April 2025 and by the Manager Team NGF of Rijksdienst voor Ondernemend Nederland (RVO) on 8 April 2025 (page 1). This certificate confirms that the investments in the Nanolab Cleanroom were completed. In particular, at page 1 of evidence 23, it is explained that the cleanrooms are located at 5 different locations and the use of the facilities and expertise is offered to universities, research institutes, start-ups and the business community. The locations are:

- Groningen Zernike NanoLab (RUG)
- Enschede MESA+ NanoLab (UT)
- Amsterdam AMOLF NanoLab (AMOLF)
- Delft Kavli NanoLab | Anders Kooi Lab | TNO NanoLab (TUD)
- Eindhoven NanoLab@TU/e (TU/e)

**4. Commission Preliminary Assessment:** Satisfactorily fulfilled

**Number and name of the Target:** NL-C[C2]-I[1.I2]-T[37], Award of Fellowship Grants

**Related Measure:** NL-C[C2]-I[1.I2], AI Ned and applied AI learning communities

**Quantitative Indicator:** 13 fellowship grants for the appointment of doctoral candidates and postdoctoral researchers in the field of AI shall be awarded.

**Baseline:** 0

**Target:** 13

**Time:** Q1 2024

### **1. Context:**

The objective of this investment is to develop and exploit the potential of artificial intelligence (AI) for the Dutch economy and society. The investment consists in fellowship and research grants in the field of AI, the creation of research laboratories and the development of six Applied AI Learning Communities. Target 37 prescribes the award of 13 fellowship grants for the appointment of doctoral and postdoctoral researchers in the field of AI.

Target 37 is the first step of the implementation of the investment, and it will be followed by targets 38, 39 and 40, related to the operationalisation of four new Ethical, Legal, Societal Aspects (ELSA) AI research laboratories, the payment of grants for R&D projects to support the development of innovative AI applications and the implementation of at least six AI Learning Communities. The investment has a final expected date for implementation in Q1 2026.

### **2. Evidence provided:**

	Name of the evidence	Short description
1	<b>Summary document</b> duly justifying how the milestone (including all the constitutive elements) has been satisfactorily fulfilled.	
2	Official Gazette No. 2342 of 25 August 2022 establishing the call for proposals for the grant “NGF AiNed Fellowship Scholarships 2022”.	This call for proposals describes the application procedure for the grant scheme “NGF AiNed Fellowship Scholarships 2022” of the Dutch Research Council ( <i>Nederlandse Organisatie voor Wetenschappelijk Onderzoek</i> or NWO). The Gazette is dated 25 August 2022.
3	Grant A: grant award decision, application budget and start form.	Award decision issued by Utrecht University informing the selected candidate(s) that their project has been awarded funding under the NGF AiNed Fellowship Grants. The decision is accompanied by attachment 3 (application budget), which specifies the expenses and personnel costs for which the grant was requested, and attachment 4 (start form), which outlines the expected payment tranches for the disbursement of the grant. The award decision is dated 14 December 2022.

4	Grant B: grant award decision, application budget and start form.	Award decision issued by Utrecht University informing the selected candidates that their project has been awarded funding under the NGF AiNed Fellowship Grants. The decision is accompanied by attachment 3 (application budget), which specifies the expenses and personnel costs for which the grant was requested, and attachment 4 (start form), which outlines the expected payment tranches for the disbursement of the grant. The award decision is dated 14 April 2023.
5	Grant C: grant award decision, application budget and start form.	Award decision issued by Delft University of Technology informing the selected candidates that their project has been awarded funding under the NGF AiNed Fellowship Grants. The decision is accompanied by attachment 3 (application budget), which specifies the expenses and personnel costs for which the grant was requested, and attachment 4 (start form), which outlines the expected payment tranches for the disbursement of the grant. The award decision is dated 26 April 2023.
6	Grant D: grant award decision, application budget and start form.	Award decision issued by Radboud University Nijmegen informing the selected candidates that their project has been awarded funding under the NGF AiNed Fellowship Grants. The decision is accompanied by attachment 3 (application budget), which specifies the expenses and personnel costs for which the grant was requested, and attachment 4 (start form), which outlines the expected payment tranches for the disbursement of the grant. The award decision is dated 14 July 2023.
7	Grant E: grant award decision, application budget and start form.	Award decision issued by Amsterdam University Medical Center informing the selected candidates that their project has been awarded funding under the NGF AiNed Fellowship Grants. The decision is accompanied by attachment 3 (application budget), which specifies the expenses and personnel costs for which the grant was requested, and attachment 4 (start form), which outlines the expected payment tranches for the disbursement of the grant. The award decision is dated 14 July 2023.
8	Grant R: grant award decision, application budget and start form.	Award decision issued by Eindhoven University of Technology informing the selected candidates that their project has been awarded funding under the NGF AiNed Fellowship Grants. The decision is accompanied by attachment 3 (application budget), which specifies the expenses and personnel costs for which the grant was requested, and attachment 4 (start form), which outlines the expected payment

		tranches for the disbursement of the grant. The award decision is dated 13 March 2024.
9	Grant H: grant award decision, application budget and start form.	Award decision issued by Radboud University Nijmegen informing the selected candidates that their project has been awarded funding under the NGF AiNed Fellowship Grants. The decision is accompanied by attachment 3 (application budget), which specifies the expenses and personnel costs for which the grant was requested, and attachment 4 (start form), which outlines the expected payment tranches for the disbursement of the grant. The award decision is dated 24 October 2023.
10	Grant G: grant award decision, application budget and start form.	Award decision issued by Erasmus University Medical Centre informing the selected candidates that their project has been awarded funding under the NGF AiNed Fellowship Grants. The decision is accompanied by attachment 3 (application budget), which specifies the expenses and personnel costs for which the grant was requested, and attachment 4 (start form), which outlines the expected payment tranches for the disbursement of the grant. The award decision is dated 27 November 2023.
11	Grant M: grant award decision, application budget and start form.	Award decision issued by Maastricht University informing the selected candidates that their project has been awarded funding under the NGF AiNed Fellowship Grants. The decision is accompanied by attachment 3 (application budget), which specifies the expenses and personnel costs for which the grant was requested, and attachment 4 (start form), which outlines the expected payment tranches for the disbursement of the grant. The award decision is dated 23 February 2024.
12	Grant K: grant award decision, application budget and start form.	Award decision issued by Radboud University Nijmegen informing the selected candidates that their project has been awarded funding under the NGF AiNed Fellowship Grants. The decision is accompanied by attachment 3 (application budget), which specifies the expenses and personnel costs for which the grant was requested, and attachment 4 (start form), which outlines the expected payment tranches for the disbursement of the grant. The award decision is dated 18 December 2023.
13	Grant J: grant award decision, application budget and start form.	Award decision issued by Maastricht University informing the selected candidates that their project has been awarded funding under the NGF AiNed Fellowship Grants. The decision is accompanied by attachment 3 (application budget), which specifies

		the expenses and personnel costs for which the grant was requested, and attachment 4 (start form), which outlines the expected payment tranches for the disbursement of the grant. The award decision is dated 13 March 2024.
14	Grant I: grant award decision, application budget and start form.	Award decision issued by Vrije Universiteit Amsterdam informing the selected candidates that their project has been awarded funding under the NGF AiNed Fellowship Grants. The decision is accompanied by attachment 3 (application budget), which specifies the expenses and personnel costs for which the grant was requested, and attachment 4 (start form), which outlines the expected payment tranches for the disbursement of the grant. The award decision is dated 13 March 2024.
15	Grant N: grant award decision, application budget and start form.	Award decision issued by Centrum Wiskunde & Informatica informing the selected candidates that their project has been awarded funding under the NGF AiNed Fellowship Grants. The decision is accompanied by attachment 3 (application budget), which specifies the expenses and personnel costs for which the grant was requested, and attachment 4 (start form), which outlines the expected payment tranches for the disbursement of the grant. The award decision is dated 13 March 2024.
16	Online repository of awarded projects under NGF AiNed Fellowship Grants 2022	The website is accessible at the link <a href="https://www.nwo.nl/en/projects?0=&amp;f%5B0%5D=nwo_projects_program%3A61130">https://www.nwo.nl/en/projects?0=&amp;f%5B0%5D=nwo_projects_program%3A61130</a> and was accessed on 12 June 2026.

### 3. Analysis:

The justification and substantiating evidence provided by the Dutch authorities cover all constitutive elements of the target.

#### **13 fellowship grants for the appointment of doctoral candidates and postdoctoral researchers in the field of AI shall be awarded.**

Evidence 2 presents the call for proposals for the grant scheme “NGF AiNed Fellowship Grants 2022” published in the Official Gazette No. 2342 of 25 August 2022.

On the requirement that 13 fellowship grants shall be awarded, evidence 3 to 15 present the 13 grant award decisions (pages 1 and 2) issued by the awarding Universities informing the selected candidates that their project has been selected to be granted funding under the call “NGF AiNed Fellowship Grants” of 2022. The grants are part of the National Growth Fund project AiNed promoting the development and application of artificial intelligence in Dutch businesses and governments.

Section 1.3 of evidence 2 prescribes that the application period was from 5 September 2022 until 15 December 2023. Each grant award decision is dated after 5 September 2022 and as follows:

- Evidence 3 – Grant A is dated 14 December 2022.
- Evidence 4 – Grant B is dated 14 April 2023.
- Evidence 5 – Grant C is dated 26 April 2023.
- Evidence 6 – Grant D is dated 14 July 2023.
- Evidence 7 - Grant E is dated 14 July 2023.
- Evidence 8 - Grant R is dated 13 March 2024.
- Evidence 9 - Grant H is dated 24 October 2023
- Evidence 10 - Grant G is dated 27 November 2023.
- Evidence 11 - Grant M is dated 23 February 2024.
- Evidence 12 - Grant K is dated 18 December 2023.
- Evidence 13 - Grant J is dated 13 March 2024.
- Evidence 14 - Grant I is dated 13 March 2024.
- Evidence 15 - Grant N is dated 13 March 2024.

On the requirement that the 13 grants awarded are in the field of AI, evidence 3 to 15 report, in their respective page 1, the title of the project awarded. In particular:

- Evidence 3 – Grant A awards the project “Dealing with meaning variation in NLP”. As explained in the online repository of the selected projects ([https://www.nwo.nl/en/projects?0=&f%5B0%5D=nwo\\_projects\\_program%3A61130](https://www.nwo.nl/en/projects?0=&f%5B0%5D=nwo_projects_program%3A61130)) under AiNed Fellowship Grants, this project will construct improved models of human language and will allow computers to communicate with people more effectively (evidence 16).
- Evidence 4 – Grant B awards the project “Child Health through Artificial intelligence Models and Predictions (CHAMP)”. As explained in the online repository of the selected projects ([https://www.nwo.nl/en/projects?0=&f%5B0%5D=nwo\\_projects\\_program%3A61130](https://www.nwo.nl/en/projects?0=&f%5B0%5D=nwo_projects_program%3A61130)) under AiNed Fellowship Grants, this project will develop and apply deep learning techniques to extract information hidden in brain images and video of social development and use this to predict mental health outcome in children (evidence 16).
- Evidence 5 – Grant C awards the project “SynergAI – Uncovering the Neuro-AI synergies through neuromorphic hardware inspired by the neocortex”. As explained in the online repository of the selected projects ([https://www.nwo.nl/en/projects?0=&f%5B0%5D=nwo\\_projects\\_program%3A61130](https://www.nwo.nl/en/projects?0=&f%5B0%5D=nwo_projects_program%3A61130)) under AiNed Fellowship Grants, this project aims at shaping a more efficient, explainable and generalizable AI inspired by the human neocortex (evidence 16).
- Evidence 6 – Grant D awards the project “Responsible AI for Voice Diagnostics”. As explained in the online repository of the selected projects ([https://www.nwo.nl/en/projects?0=&f%5B0%5D=nwo\\_projects\\_program%3A61130](https://www.nwo.nl/en/projects?0=&f%5B0%5D=nwo_projects_program%3A61130)) under AiNed Fellowship Grants, this project develops AI that zeros in on specific information in our voices for the purpose of healthcare or education, while erasing non-relevant, privacy-sensitive information (evidence 16).
- Evidence 7 - Grant E awards the project “CaRe-NLP: Human-Centric and Responsible NLP methods for Dutch healthcare”. As explained in the online repository of the selected projects ([https://www.nwo.nl/en/projects?0=&f%5B0%5D=nwo\\_projects\\_program%3A61130](https://www.nwo.nl/en/projects?0=&f%5B0%5D=nwo_projects_program%3A61130)) under AiNed Fellowship Grants, this project applies natural language processing and machine learning methods responsibly and reliably to use unstructured data to support research, education, and patient care with focus on the Dutch healthcare ecosystem (evidence 16).
- Evidence 8 - Grant R awards the project “Private Ears, Shared Insights: Scaling Clinical Audio Understanding with Federated Learning”. As explained in the online repository of the selected projects ([https://www.nwo.nl/en/projects?0=&f%5B0%5D=nwo\\_projects\\_program%3A61130](https://www.nwo.nl/en/projects?0=&f%5B0%5D=nwo_projects_program%3A61130))

under AiNed Fellowship Grants, this project develops collaborative and privacy-preserving AI to securely analyse audio captured from globally distributed consumer devices like phones and smart speakers to monitor people's wellbeing (evidence 16).

- Evidence 9 - Grant H awards the project "AI and Simulations for Decoding the Spatiotemporal Dynamics of Immune Responses". As explained in the online repository of the selected projects ([https://www.nwo.nl/en/projects?0=&f%5B0%5D=nwo\\_projects\\_program%3A61130](https://www.nwo.nl/en/projects?0=&f%5B0%5D=nwo_projects_program%3A61130)) under AiNed Fellowship Grants, this project develops AI to facilitate the analysis of microscopic videos and images, accelerating scientific discovery in key areas from immunology to cancer research (evidence 16).
- Evidence 10 - Grant G awards the project "Radiology and pathology join forces through Artificial Intelligence for Integrated Diagnostics (AIID)". As explained in the online repository of the selected projects ([https://www.nwo.nl/en/projects?0=&f%5B0%5D=nwo\\_projects\\_program%3A61130](https://www.nwo.nl/en/projects?0=&f%5B0%5D=nwo_projects_program%3A61130)) under AiNed Fellowship Grants, this project will develop artificial intelligence algorithms that learn from prediction models based on radiology and pathology at the same time to create better prediction models in healthcare (evidence 16).
- Evidence 11 - Grant M awards the project "RegTech4AI: Pioneering Regulatory Technologies for AI and Making AI Regulation Work in Practice". As explained in the online repository of the selected projects ([https://www.nwo.nl/en/projects?0=&f%5B0%5D=nwo\\_projects\\_program%3A61130](https://www.nwo.nl/en/projects?0=&f%5B0%5D=nwo_projects_program%3A61130)) under AiNed Fellowship Grants, this project will develop a number of essential regulatory technologies to aid agencies tasked with enforcement of regulation and businesses with the implementation of laws like GDPR and the forthcoming AI Act (evidence 16).
- Evidence 12 - Grant K awards the project "OncoFuture: Hybrid AI for Efficient Cancer Diagnosis and Follow-Up Assessment". As explained in the online repository of the selected projects ([https://www.nwo.nl/en/projects?0=&f%5B0%5D=nwo\\_projects\\_program%3A61130](https://www.nwo.nl/en/projects?0=&f%5B0%5D=nwo_projects_program%3A61130)) under AiNed Fellowship Grants, this project will develop AI tools that empower radiologists to interpret studies with greater efficiency, higher accuracy, and precise quantifications, vital for optimizing patient treatment and keeping healthcare affordable (evidence 16).
- Evidence 13 - Grant J awards the project "Navigating the Impact of AI in Healthcare: An Exploration of Treatment Decision Making". As explained in the online repository of the selected projects ([https://www.nwo.nl/en/projects?0=&f%5B0%5D=nwo\\_projects\\_program%3A61130](https://www.nwo.nl/en/projects?0=&f%5B0%5D=nwo_projects_program%3A61130)) under AiNed Fellowship Grants, this project will address the concerns arising from the integration of AI in healthcare by studying trust, improving communication, tackling organizational challenges, and developing and evaluating AI for Inflammatory Bowel Disease (evidence 16).
- Evidence 14 - Grant I awards the project "Human-Centric AI Agents with Common Sense". As explained in the online repository of the selected projects ([https://www.nwo.nl/en/projects?0=&f%5B0%5D=nwo\\_projects\\_program%3A61130](https://www.nwo.nl/en/projects?0=&f%5B0%5D=nwo_projects_program%3A61130)) under AiNed Fellowship Grants, this project aims to enhance understanding of how to develop human-centric AI with common sense (evidence 16).
- Evidence 15 - Grant N awards the project "DataLibra: Democratizing Insight Retrieval from (Semi) Structured Data". As explained in the online repository of the selected projects ([https://www.nwo.nl/en/projects?0=&f%5B0%5D=nwo\\_projects\\_program%3A61130](https://www.nwo.nl/en/projects?0=&f%5B0%5D=nwo_projects_program%3A61130)) under AiNed Fellowship Grants, this project has the objective of making insights from structured data more accessible to everyone through Table Representation Learning, targeting multiple challenges across the end-to-end data analytics pipeline (evidence 16).

On the requirement that the 13 grants awarded are used for the appointment of doctoral candidates and postdoctoral researchers, evidence 3 to 15 reports the expenses and personnel costs for which the grant

was requested in the attachment “Application budget”. In this attachment, for each grant, it is reported whether the grant was used for personnel costs of doctoral or postdoctoral personnel. In particular:

- Evidence 3 – Grant A (pages 3 and 4) presents the attachment “Application budget”. At page 4, it is reported that the personnel expenses cover the costs for 3 PhD candidates.
- Evidence 4 – Grant B (pages 4 and 5) presents the attachment “Application budget”. At page 5, it is reported that the personnel expenses cover the costs for 3 PhD candidates.
- Evidence 5 – Grant C (pages 4 and 5) presents the attachment “Application budget”. At page 5, it is reported that the personnel expenses cover the costs for 2 PhD candidates and 1 postdoctoral researcher.
- Evidence 6 – Grant D (pages 3 and 4) presents the attachment “Application budget”. At page 4, it is reported that the personnel expenses cover the costs for 3 PhD candidates.
- Evidence 7 - Grant E (pages 3 and 4) presents the attachment “Application budget”. At page 4, it is reported that the personnel expenses cover the costs for 2 PhD candidates and 1 postdoctoral researcher.
- Evidence 8 - Grant R (pages 3 and 4) presents the attachment “Application budget”. At page 4, it is reported that the personnel expenses cover the costs for 3 PhD candidates.
- Evidence 9 - Grant H (pages 3 and 4) presents the attachment “Application budget”. At page 4, it is reported that the personnel expenses cover the costs for 3 PhD candidates.
- Evidence 10 - Grant G (pages 3 and 4) presents the attachment “Application budget”. At page 4, it is reported that the personnel expenses cover the costs for 2 PhD candidates and 1 postdoctoral researcher.
- Evidence 11 - Grant M (pages 4 and 5) presents the attachment “Application budget”. At page 5, it is reported that the personnel expenses cover the costs for 2 PhD candidates and 1 postdoctoral researcher.
- Evidence 12 - Grant K (pages 3 and 4) presents the attachment “Application budget”. At page 4, it is reported that the personnel expenses cover the costs for 3 PhD candidates.
- Evidence 13 - Grant J (pages 3 and 4) presents the attachment “Application budget”. At page 4, it is reported that the personnel expenses cover the costs for 3 PhD candidates.
- Evidence 14 - Grant I (pages 3 and 4) presents the attachment “Application budget”. At page 4, it is reported that the personnel expenses cover the costs for 2 PhD candidates and 1 postdoctoral researcher.
- Evidence 15 - Grant N (pages 3 and 4) presents the attachment “Application budget”. At page 4, it is reported that the personnel expenses cover the costs for 2 PhD candidates and 1 postdoctoral researcher.

The above list shows that both doctoral candidates (PhD candidates) and postdoctoral researchers have been awarded grants.

#### **4. Commission Preliminary Assessment: Satisfactorily fulfilled**

**Number and name of the Milestone:** NL-C[C2]-I[1.I4]-T[43], Basic Data Infrastructure created

**Related Measure:** NL-C[C2]-I[1.I4], Digital infrastructure logistics

**Quantitative Indicator:** Percentage

**Baseline:** 0

**Target:** 80

**Time:** Q4-2024

### **1. Context:**

The objective of the investment is to accelerate and facilitate the digitalisation of the logistics sector.

Target 43 requires a Basic Data Infrastructure to be created, including at least 80% of the two following key implementation tools (KIT): Trust KIT and Logistics Event KIT.

Target 43 is the first step of the implementation of the investment, and it will be followed by Target 44a related to creating a digital readiness work package and connecting living laboratories.

### **2. Evidence provided:**

	Name of the evidence	Short description
1	Summary document duly justifying how the milestone (including all the constitutive elements) has been satisfactorily fulfilled.	
2	External audit report (3 December 2024) on the Basic Data Infrastructure (BDI) development, including the Trust KIT and Logistics Event KIT (hereinafter referred to as “the external audit report”)	External audit report by independent firm Highberg
3	Link to the website of the Basis Data Infrastructuur ( <i>Basic Data Infrastructure</i> ) <a href="http://www.bdinetwork.org">www.bdinetwork.org</a>	
4	Link to the website of Gitbook of the Basic Data Infrastructure reference architecture <a href="https://bdi.gitbook.io/public">https://bdi.gitbook.io/public</a>	
5	Link to the website of the Developer’s Portal <a href="https://dev.bdinetwork.org/">https://dev.bdinetwork.org/</a>	
6	Registration of the website’s domain name	The document shows the registration date of the domain name of the website www.bdinetwork.org, as well as the number of website visits per year.

### **3. Analysis:**

The justification and substantiating evidence provided by the Dutch authorities cover all constitutive elements of the target.

**A Basic Data Infrastructure shall be created [...]**

The Netherlands demonstrated that the Basic Data Infrastructure (BDI) is created by providing a link to the Basic Data Infrastructure (BDI) website (evidence 3). The Commission services accessed the link provided by the authorities on 11 December 2025 to verify whether the BDI has been created. This check was completed successfully, confirming that the BDI is operational and available online. As shown by evidence 3, the BDI aims to accelerate the digitalisation of the logistics sector by enabling supply chain operators, such as service providers, shippers and carriers in the same logistics chain, to jointly develop a specific IT network that allows to share commercially sensitive data safely and efficiently. The BDI website offers general information, such as use cases and target groups, as well as two links to additional online resources: the BDI reference architecture website (evidence 4) and the Developer's Portal (evidence 5). The Commission services accessed the links provided by the authorities on 11 December 2025 to verify whether the BDI reference architecture website and the Developer's portal have been created. This check was completed successfully, confirming that both online resources are operational and available online. The registration of the website's domain name (evidence 6) shows that the BDI website (evidence 3) was created on 7 July 2022.

The BDI reference architecture website (evidence 4) outlines the seven core principles that guide the design of the architecture (Support of operational activities in the physical economy, Time-sensitive event-driven coordination between entities, Zero trust, Dynamic data life cycle, Data sovereignty by maintaining data at the source, Subsidiarity of governance, and Coherent security) and the seven software development Key Implementation Tools (KITs) that each specify an interface and structure for a particular functional element of the BDI, contributing to a faster adoption and more coherence across the network.

The Developer's Portal (evidence 5) is designed to provide resources for developers to support the creation and implementation of tools within the BDI. It includes, among others, instructions for registrations and credentials, guidance on implementing BDI components, and a sandbox environment for testing key services.

**[...] including at least 80% of the two following key implementation tools (KIT): Trust KIT and Logistics Event KIT**

Stichting Connekt, who has been tasked by the Ministry of Infrastructure and Water Management's Digital Transport Strategy to execute the creation and deployment of the BDI, commissioned an external audit report on the BDI reference architecture (evidence 2). Page 2 of the external audit report explains that the BDI minimum requirements consist of the Trust KIT and Logistics Event KIT. The Trust KIT is the core KIT of the BDI that ensures secure and reliable data exchange within a BDI association. The Logistics Event KIT streamlines logistics processes, improves real-time decision-making, and increases supply chain efficiency.

Pages 4 and 5 of Appendix A of the external audit report show that the product breakdown structure of the Trust KIT and the Logistics Event KIT consists of 50 items. The report concludes that 42 of these items (84% of the total) are 'Done', 12% have the status 'Gitbook publishing', 2% are 'on hold' and 2% are 'in progress'. On this basis, it is concluded that at least 80% of the Trust KIT and Logistics Event KIT have been created.

**4. Commission Preliminary Assessment:** Satisfactorily fulfilled

**Number and name of the Target:** NL-C[C2]-I[2.I2]-T[54], Datasets available on the National Mobility Data Access Point

**Related Measure:** NL-C[C2]-I[2.I2], Safe, smart and sustainable mobility

**Quantitative Indicator:** Number

**Baseline:** 0

**Target:** 20

**Time:** Q2 2026

**1. Context:**

The objective of this investment is to promote the transition to a safe, smart and sustainable mobility by optimising the use of existing infrastructure networks. The investment consists in the installation of intelligent traffic control devices, the development of a national Digital Infrastructure for Future Resilient Mobility (DITM) and of the National Mobility Data Access Point (NTM) platform.

Target 54 requires that at least 20 datasets are published online on the National Mobility Data Access Point (NTM) platform.

Target 54 is the fourth and last target of the investment, and it follows the completion of target 52, target 51 and target 53, related to the provision of Safety Priority Services to road users, the connection of Intelligent Traffic Control devices to the National Urban Data Access Point and the development of a Digital Infrastructure for Future Resilient Mobility.

**2. Evidence provided:**

	Name of the evidence	Short description
1	Summary document duly justifying how the milestone (including all the constitutive elements) has been satisfactorily fulfilled.	
2	Official website of the National Mobility Data Access Point (NTM) platform.	The platform is accessible at the following URL: <a href="https://ntm.ndw.nu/publicaties">https://ntm.ndw.nu/publicaties</a> . The NTM platform is used by the Dutch government and other third parties to publish, find and use mobility data. The Commission services accessed the link provided by the Dutch authorities on 26 August 2025 to verify that at least 20 datasets were published online.
3	Matrix signal generator information (MSI) dataset.	This dataset is accessible at the following URL: <a href="https://ntm.ndw.nu/publicaties/03e916b9-0a95-4386-8251-306efc46d8aa">https://ntm.ndw.nu/publicaties/03e916b9-0a95-4386-8251-306efc46d8aa</a> . The website was accessed on 26 August 2025.
4	Dynamic Route Information Panels (DRIP) dataset.	This dataset is accessible at the following URL: <a href="https://ntm.ndw.nu/publicaties/631eb2ae-4ad7-4462-bab1-cafd94671b31">https://ntm.ndw.nu/publicaties/631eb2ae-4ad7-4462-bab1-cafd94671b31</a> . The website was accessed on 26 August 2025.

5	Bridge openings dataset.	This dataset is accessible at the following URL: <a href="https://ntm.ndw.nu/publicaties/abec92f3-7b2a-4fcf-8195-98e14b81e531">https://ntm.ndw.nu/publicaties/abec92f3-7b2a-4fcf-8195-98e14b81e531</a> . The website was accessed on 26 August 2025.
6	Road signs of freight prohibitions and GLBHA (Weight, Length, Width, Height and Axle Load) restrictions dataset.	This dataset is accessible at the following URL: <a href="https://ntm.ndw.nu/publicaties/48f0635a-ec06-416f-91d0-6a9c1df9777e">https://ntm.ndw.nu/publicaties/48f0635a-ec06-416f-91d0-6a9c1df9777e</a> . The website was accessed on 26 August 2025.
7	Emission Zones dataset.	This dataset is accessible at the following URL: <a href="https://ntm.ndw.nu/publicaties/ce062e56-4e9d-4d41-8f32-224c01c73a34">https://ntm.ndw.nu/publicaties/ce062e56-4e9d-4d41-8f32-224c01c73a34</a> . The website was accessed on 26 August 2025.
8	National Parking Register (NPR) dataset.	This dataset is accessible at the following URL: <a href="https://ntm.ndw.nu/publicaties/99736c9c-8e32-4b4a-99a9-cd7fd4d576fb">https://ntm.ndw.nu/publicaties/99736c9c-8e32-4b4a-99a9-cd7fd4d576fb</a> . The website was accessed on 26 August 2025.
9	Static and dynamic parking data from publicly accessible on- and off-street locations dataset.	This dataset is accessible at the following URL: <a href="https://ntm.ndw.nu/publicaties/a1a49af5-75d5-49c6-9b06-2cadc922d508">https://ntm.ndw.nu/publicaties/a1a49af5-75d5-49c6-9b06-2cadc922d508</a> <a href="https://ntm.ndw.nu/publicaties/99736c9c-8e32-4b4a-99a9-cd7fd4d576fb">https://ntm.ndw.nu/publicaties/99736c9c-8e32-4b4a-99a9-cd7fd4d576fb</a> . The website was accessed on 26 August 2025.
10	Parking spaces dataset.	This dataset is accessible at the following URL: <a href="https://ntm.ndw.nu/publicaties/3e0eafb9-c76b-4796-a38f-61c55db457cf">https://ntm.ndw.nu/publicaties/3e0eafb9-c76b-4796-a38f-61c55db457cf</a> <a href="https://ntm.ndw.nu/publicaties/a1a49af5-75d5-49c6-9b06-2cadc922d508">https://ntm.ndw.nu/publicaties/a1a49af5-75d5-49c6-9b06-2cadc922d508</a> <a href="https://ntm.ndw.nu/publicaties/99736c9c-8e32-4b4a-99a9-cd7fd4d576fb">https://ntm.ndw.nu/publicaties/99736c9c-8e32-4b4a-99a9-cd7fd4d576fb</a> . The website was accessed on 26 August 2025.
11	Static data for truck parking dataset.	This dataset is accessible at the following URL: <a href="https://ntm.ndw.nu/publicaties/12f44f86-ae3d-4553-897f-0bc016259959">https://ntm.ndw.nu/publicaties/12f44f86-ae3d-4553-897f-0bc016259959</a> <a href="https://ntm.ndw.nu/publicaties/a1a49af5-75d5-49c6-9b06-2cadc922d508">https://ntm.ndw.nu/publicaties/a1a49af5-75d5-49c6-9b06-2cadc922d508</a> <a href="https://ntm.ndw.nu/publicaties/99736c9c-8e32-4b4a-99a9-cd7fd4d576fb">https://ntm.ndw.nu/publicaties/99736c9c-8e32-4b4a-99a9-cd7fd4d576fb</a> . The website was accessed on 26 August 2025.
12	Parking points dataset.	This dataset is accessible at the following URL: <a href="https://ntm.ndw.nu/publicaties/e5f72fd1-fcca-4327-9c28-0eb147cb7e89">https://ntm.ndw.nu/publicaties/e5f72fd1-fcca-4327-9c28-0eb147cb7e89</a> <a href="https://ntm.ndw.nu/publicaties/a1a49af5-75d5-49c6-9b06-2cadc922d508">https://ntm.ndw.nu/publicaties/a1a49af5-75d5-49c6-9b06-2cadc922d508</a> <a href="https://ntm.ndw.nu/publicaties/99736c9c-8e32-4b4a-99a9-cd7fd4d576fb">https://ntm.ndw.nu/publicaties/99736c9c-8e32-4b4a-99a9-cd7fd4d576fb</a> . The website was accessed on 26 August 2025.

13	Traffic Volumes Bicycle Traffic dataset.	This dataset is accessible at the following URL: <a href="https://ntm.ndw.nu/publicaties/e4ab2867-95d3-40a8-ba29-b64dcc46428b">https://ntm.ndw.nu/publicaties/e4ab2867-95d3-40a8-ba29-b64dcc46428b</a> <a href="https://ntm.ndw.nu/publicaties/a1a49af5-75d5-49c6-9b06-2cad922d508">https://ntm.ndw.nu/publicaties/a1a49af5-75d5-49c6-9b06-2cad922d508</a> <a href="https://ntm.ndw.nu/publicaties/99736c9c-8e32-4b4a-99a9-cd7fd4d576fb">https://ntm.ndw.nu/publicaties/99736c9c-8e32-4b4a-99a9-cd7fd4d576fb</a> . The website was accessed on 26 August 2025.
14	Car traffic, public transportation and bicycle traffic dataset.	This dataset is accessible at the following URL: <a href="https://ntm.ndw.nu/publicaties/a56fab5-c47f-4a2e-863c-4dc6c380ef78">https://ntm.ndw.nu/publicaties/a56fab5-c47f-4a2e-863c-4dc6c380ef78</a> <a href="https://ntm.ndw.nu/publicaties/a1a49af5-75d5-49c6-9b06-2cad922d508">https://ntm.ndw.nu/publicaties/a1a49af5-75d5-49c6-9b06-2cad922d508</a> <a href="https://ntm.ndw.nu/publicaties/99736c9c-8e32-4b4a-99a9-cd7fd4d576fb">https://ntm.ndw.nu/publicaties/99736c9c-8e32-4b4a-99a9-cd7fd4d576fb</a> . The website was accessed on 26 August 2025.
15	Intensity profiles - Car traffic, public transport and bicycle traffic database.	This dataset is accessible at the following URL: <a href="https://ntm.ndw.nu/publicaties/87566f53-925d-4900-8d28-763904bda7a3">https://ntm.ndw.nu/publicaties/87566f53-925d-4900-8d28-763904bda7a3</a> <a href="https://ntm.ndw.nu/publicaties/a1a49af5-75d5-49c6-9b06-2cad922d508">https://ntm.ndw.nu/publicaties/a1a49af5-75d5-49c6-9b06-2cad922d508</a> <a href="https://ntm.ndw.nu/publicaties/99736c9c-8e32-4b4a-99a9-cd7fd4d576fb">https://ntm.ndw.nu/publicaties/99736c9c-8e32-4b4a-99a9-cd7fd4d576fb</a> . The website was accessed on 26 August 2025.
16	Accidents and incidents database.	This dataset is accessible at the following URL: <a href="https://ntm.ndw.nu/publicaties/039884b3-fcd9-453c-bfa7-6219ba47203b">https://ntm.ndw.nu/publicaties/039884b3-fcd9-453c-bfa7-6219ba47203b</a> <a href="https://ntm.ndw.nu/publicaties/a1a49af5-75d5-49c6-9b06-2cad922d508">https://ntm.ndw.nu/publicaties/a1a49af5-75d5-49c6-9b06-2cad922d508</a> <a href="https://ntm.ndw.nu/publicaties/99736c9c-8e32-4b4a-99a9-cd7fd4d576fb">https://ntm.ndw.nu/publicaties/99736c9c-8e32-4b4a-99a9-cd7fd4d576fb</a> . The website was accessed on 26 August 2025.
17	Safety-related messages database.	This dataset is accessible at the following URL: <a href="https://ntm.ndw.nu/publicaties/f1b9b807-ad2c-4363-a664-4f316ab10004">https://ntm.ndw.nu/publicaties/f1b9b807-ad2c-4363-a664-4f316ab10004</a> <a href="https://ntm.ndw.nu/publicaties/a1a49af5-75d5-49c6-9b06-2cad922d508">https://ntm.ndw.nu/publicaties/a1a49af5-75d5-49c6-9b06-2cad922d508</a> <a href="https://ntm.ndw.nu/publicaties/99736c9c-8e32-4b4a-99a9-cd7fd4d576fb">https://ntm.ndw.nu/publicaties/99736c9c-8e32-4b4a-99a9-cd7fd4d576fb</a> . The website was accessed on 26 August 2025.
18	School zones database.	This dataset is accessible at the following URL: <a href="https://ntm.ndw.nu/publicaties/8a7eaf1-c58c-47ba-94ed-fdce1d11bef7">https://ntm.ndw.nu/publicaties/8a7eaf1-c58c-47ba-94ed-fdce1d11bef7</a> <a href="https://ntm.ndw.nu/publicaties/a1a49af5-75d5-49c6-9b06-2cad922d508">https://ntm.ndw.nu/publicaties/a1a49af5-75d5-49c6-9b06-2cad922d508</a> <a href="https://ntm.ndw.nu/publicaties/99736c9c-8e32-4b4a-99a9-cd7fd4d576fb">https://ntm.ndw.nu/publicaties/99736c9c-8e32-4b4a-99a9-cd7fd4d576fb</a>

		<a href="https://ntm.ndw.nu/publicaties/99736c9c-8e32-4b4a-99a9-cd7fd4d576fb">8e32-4b4a-99a9-cd7fd4d576fb</a> . The website was accessed on 26 August 2025.
19	Maximum Speeds database.	This dataset is accessible at the following URL: <a href="https://ntm.ndw.nu/publicaties/4709944f-af92-4d83-b48f-dc266c6103c5">https://ntm.ndw.nu/publicaties/4709944f-af92-4d83-b48f-dc266c6103c5</a> <a href="https://ntm.ndw.nu/publicaties/a1a49af5-75d5-49c6-9b06-2cadc922d508">https://ntm.ndw.nu/publicaties/a1a49af5-75d5-49c6-9b06-2cadc922d508</a> <a href="https://ntm.ndw.nu/publicaties/99736c9c-8e32-4b4a-99a9-cd7fd4d576fb">https://ntm.ndw.nu/publicaties/99736c9c-8e32-4b4a-99a9-cd7fd4d576fb</a> . The website was accessed on 26 August 2025.
20	Road signs database.	This dataset is accessible at the following URL: <a href="https://ntm.ndw.nu/publicaties/f5744369-ab55-43ca-bccc-c3b1ea014c22">https://ntm.ndw.nu/publicaties/f5744369-ab55-43ca-bccc-c3b1ea014c22</a> <a href="https://ntm.ndw.nu/publicaties/a1a49af5-75d5-49c6-9b06-2cadc922d508">https://ntm.ndw.nu/publicaties/a1a49af5-75d5-49c6-9b06-2cadc922d508</a> <a href="https://ntm.ndw.nu/publicaties/99736c9c-8e32-4b4a-99a9-cd7fd4d576fb">https://ntm.ndw.nu/publicaties/99736c9c-8e32-4b4a-99a9-cd7fd4d576fb</a> . The website was accessed on 26 August 2025.
21	Vehicle intensities public transportation database.	This dataset is accessible at the following URL: <a href="https://ntm.ndw.nu/publicaties/1f775284-d2db-45ff-9c5a-e3b9d86fb62b">https://ntm.ndw.nu/publicaties/1f775284-d2db-45ff-9c5a-e3b9d86fb62b</a> <a href="https://ntm.ndw.nu/publicaties/a1a49af5-75d5-49c6-9b06-2cadc922d508">https://ntm.ndw.nu/publicaties/a1a49af5-75d5-49c6-9b06-2cadc922d508</a> <a href="https://ntm.ndw.nu/publicaties/99736c9c-8e32-4b4a-99a9-cd7fd4d576fb">https://ntm.ndw.nu/publicaties/99736c9c-8e32-4b4a-99a9-cd7fd4d576fb</a> . The website was accessed on 26 August 2025.
22	Timetables of Dutch Public Transport (by carrier excluding train) database.	This dataset is accessible at the following URL: <a href="https://ntm.ndw.nu/publicaties/e77b0369-579a-40df-804f-503e5332b21f">https://ntm.ndw.nu/publicaties/e77b0369-579a-40df-804f-503e5332b21f</a> <a href="https://ntm.ndw.nu/publicaties/a1a49af5-75d5-49c6-9b06-2cadc922d508">https://ntm.ndw.nu/publicaties/a1a49af5-75d5-49c6-9b06-2cadc922d508</a> <a href="https://ntm.ndw.nu/publicaties/99736c9c-8e32-4b4a-99a9-cd7fd4d576fb">https://ntm.ndw.nu/publicaties/99736c9c-8e32-4b4a-99a9-cd7fd4d576fb</a> . The website was accessed on 26 August 2025.

### 3. Analysis:

The justification and substantiating evidence provided by the Dutch authorities cover all constitutive elements of the target.

**At least 20 datasets shall be published online on the National Mobility Data Access Point platform.**

The National Mobility Data Access Point (NTM) platform (evidence 2) provides access to datasets along with specifications such as data quality, metadata and applied data standards on mobility. The Commission services accessed the link (evidence 2) provided by the Dutch authorities on 28 August 2025 to verify that at least 20 datasets were published on the platform. This check was completed successfully, confirming that at least 20 mobility datasets were published online.

In particular, at least 20 datasets aligned with the objective of the investment on Smart, Safe and Sustainable Mobility are published online on the NTM platform:

1. The Matrix signal generator information (MSI) dataset (evidence 3) makes available information from traffic signs that have a changeable image.
2. The Dynamic Route Information Panels (DRIP) dataset (evidence 4) provides real-time traffic advice, helping to prevent congestion and promote informed route choices.
3. The Bridge openings dataset (evidence 5) contains real-time data on whether a bridge is opening or closing, promoting informed route choices.
4. The Road signs of freight prohibitions and GLBHA (Weight, Length, Width, Height and Axle Load) restrictions dataset (evidence 6) highlights truck access limitations on roads.
5. The Emission Zones dataset (evidence 7) indicates low- and zero-emission zones to guide routing for vehicles.
6. The National Parking Register (NPR) dataset (evidence 8) contains all parking areas, regulations and rates to support efficient urban mobility planning.
7. The Static and dynamic parking data from publicly accessible on- and off-street locations dataset (evidence 9) offers information on the number of available parking spaces at each facility, helping to reduce fuel consumption and traffic caused by drivers searching for parking.
8. The Parking spaces dataset (evidence 10) shows parking spaces within built-up areas to support policy planning for urban parking infrastructure.
9. The Static data for truck parking dataset (evidence 11) contains information on truck parking lots to provide safe and legal resting areas for drivers.
10. The Parking points dataset (evidence 12) provides information on parking points on roads with 70, 80, 90 or 100 km/h speed limits and all roads under the management of the state helping long-distance and freight drivers seeking legal and safe resting areas.
11. The Traffic Volumes Bicycle Traffic dataset (evidence 13) collects data on bicycle traffic volumes across roads and bicycle paths, assisting cities in planning and designing cycling infrastructure.
12. Car traffic, public transportation and bicycle traffic database (evidence 14) gathers information on the number of travellers between different map locations during morning rush hour, evening rush hour and the rest of the day, supporting multimodal transport planning and integrated transport policies.
13. The Intensity profiles - Car traffic, public transport and bicycle traffic database (evidence 15) collects traffic volume data for all months, days of the week and hours of the day, providing information on changes in travel demand over time to improve traffic modelling and forecasting.
14. The Accidents and incidents database (evidence 16) collects information on stationary vehicles on roads, supporting incident management and traffic redirection decisions.
15. The Safety-related messages database (evidence 17) provides safety notifications to directly improve road safety by informing travelers of critical risks on highways.
16. The School zones database (evidence 18) provides a digital map of school safety zones to help protect vulnerable road users.
17. The Maximum Speeds database (evidence 19) provides a digital map of maximum speed limits across the Dutch road network, supporting navigation systems and the enforcement of speed limit regulations.
18. The Road signs database (evidence 20) provides information on the traffic signs screens in the Netherlands to support digital navigation and infrastructure management.
19. The Vehicle intensities public transportation database (evidence 21) provides insights into the number of buses, streetcars, metros and trains using roads in the Netherlands, supporting improved traffic modelling and forecasting.

20. The Timetables of Dutch Public Transport (by carrier excluding train) database (evidence 22) collects information on the schedules of all public transportation options to support route planning, improving accessibility and promoting the use of public transport.

To make datasets usable, the platform provides access to these datasets, keeps metadata up to date and actively promotes standardization of dataset and dialogue with the industry (for instance, this is seen in those databases collecting information from different parties such as evidence 19). This ensures that the data can be used for smart and sustainable mobility solutions. Users can filter and download datasets, each accompanied by a summary of its benefits, making the data accessible and easy to use.

**4. Commission Preliminary Assessment:** Satisfactorily fulfilled.

**Number and name of the Milestone:** NL-C[C2]-I[3.I1]-M[61], Cyber Security actions implemented

**Related Measure:** NL-C[C2]-I[3.I1], Renewal of IT infrastructure at the Ministry of Defence

**Qualitative Indicator:** Cyber security actions implemented

**Time:** Q1 2024

### **1. Context:**

The objective of this investment is to enable the Ministry of Defence to use secure systems. The investment consists in cyber security actions, such as making accessible a secure remote network to the civilian staff of the Ministry of Defence and the modernisation of the network and migration to new IT infrastructure. Milestone 61 requires the enhancement of the Security Operations Centre's defence and monitoring capabilities, improvements to the identification and access management system for secure third-party collaboration, the deployment of a solution to exchange low- and high-classified information and the implementation of digital access control to data centres.

Milestone 61 is the first step of the implementation of the investment, and is accompanied by target 62 and target 64 in this payment request, related to the MoD civilian staff working remotely through a secure network and having access to additional safe remote working facilities. It will be followed by milestone 63 related to the modernisation of networks and migration to new IT infrastructure within the Ministry of Defence. The investment has a final expected date for implementation on 31 March 2026.

### **2. Evidence provided:**

	Name of the evidence	Short description
1	Summary document duly justifying how the milestone (including all the constitutive elements) has been satisfactorily fulfilled.	
2	Project Initiation Report	Copy of the project initiation report of project "Cyber 2.0 - Strengthening defence-wide monitoring capabilities DCSC" (CDS.IV.494.04 - Cyber 2.0 Versterking Defensiebrede monitoring capabilities DCSC). It is dated 28 January 2022, and it is signed by the Chair of the Steering Committee and the project manager in charge of the project.
3	Final Phase Report	Copy of the Final Phase Report for the first phase of project "Cyber 2.0 - Strengthening defence-wide monitoring capabilities DCSC" (CDS.IV.494.04 - Cyber 2.0 Versterking Defensiebrede monitoring capabilities DCSC). It is dated 4 October 2024. It was prepared by the project manager and addressed to Cyber Steering Committee 2.0.
4	Functional description report on the Role-Based Access Control (RBAC) model.	Copy of the functional description report on the Role-Based Access Control (RBAC) model

		that the MoD implemented in its Identity and Access Management (IAM) system. This document was prepared by the IAM product owner to inform the Ministry of Defence about the changes that have been implemented in 2023.
5	Technical and functional design report of the RBAC model.	Copy of a report describing the functional and technical design of the RBAC model to help all users understand how it works and how to use its features. This document was shared internally with staff members of the MoD and it was published on 25 October 2022.
6	IdentityHub User manual	Copy of the user manual illustrating how users should use the Identity Hub. It also includes explanations on the new features implemented in the IAM system. This document is dated 9 January 2025.
7	Extranet Service Description document	This document was shared internally with staff members of the MoD to explain the main functionalities and characteristics of the Extranet Service. It is dated 6 June 2024, and it was signed by the Lead Solution Manager Extranet, the Product Manager Access Service and the Product Manager Sharepoint Platform.
8	Final report of the project "Defence LGI Extranet"	Copy of the final report for the project "Defence LGI Extranet". It is dated 8 December 2022 and is signed by the Chair of the Steering Committee and the project manager in charge of the project.
9	Project proposal document on project Aurora (Doorontwikkeling SOF C4ISR – AURORA)	Copy of the project proposal for the implementation of project Aurora. It is dated 15 April 2021, and it is signed by the Chair of the Coordination Group and the Chair of the Steering Committee.
10	Statement of compliance for the exchange of information between LGI and HGI information systems.	This document was published on 27 October 2023 and created by Information Security Advisor of the Ministry of Defence. This document is signed by the Director of IT suppliers of the Ministry of Defence and the HGI Aurora Titaan owner on 27 October 2023.
11	Completion certificate of the solution to exchange certified and verified low-classified information and high-classified information.	This document certifies the completion of the solution. It was signed by the Director of the Ministry of Defence and the Business Executive of Project Aurora on 22 April 2025.
12	Implementation Plan of project BR-024a IT Access Control	This document describes the design, construction and preparation of project BR-

		024a on IT Access Control and is dated 1 March 2023.
13	Amending Agreement on the “Cooperation Agreement for the Realisation and Availability of IT Infrastructure for the Ministry of Defence”.	This document is dated 30 December 2020 and it is an Agreement between the Ministry of Defence of the Netherlands and Kyndryl Nederland B.V., namely the IT infrastructure partner.
14	Completion certificate of the IT Access Control project.	This document is signed by the Project manager of the GrIT project within the Ministry of Defence and by the Project Manager of IT Access Control in June 2024.

### 3. Analysis:

The justification and substantiating evidence provided by the Dutch authorities cover all constitutive elements of the milestone.

#### **The following cyber security actions shall be implemented by the Ministry of Defence:**

- **The enhancement of the Security Operations Centre defense and monitoring capabilities;**

For what concerns the enhancement of the Security Operations Centre defense and monitoring capabilities, evidence 2 presents the initiation report of project “CDS.IV.494.04 - Cyber 2.0 Strengthening defence-wide monitoring capabilities DCSC” (*Cyber 2.0 Versterking Defensiebrede monitoring capabilities DCSC*). This document was prepared prior to the initiation of the project and outlines the enhancements that the project intended to introduce to the Security Operations Centre (SOC).

Under section “1.2 - Desired project result” (page 4), the document explains that four work packages under project CDS.IV.494.04 were to be introduced to enhance the security operations and monitoring capabilities of the SOC. Under section “1.4 - Project scope”, it is further specified that the project aimed at renewing and expanding security monitoring and incident response training for the Defense Cyber Security Centrum (DCSC) as the central Security Operations Centre.

Evidence 3 is the Final Phase Report for the first phase of project “CDS.IV.494.04 - Cyber 2.0 Strengthening defence-wide monitoring capabilities DCSC”. The document outlines the progress made up to that point, including on the project's key deliverables.

In particular, with the implementation of the first phase, DCSC can rely on a modern security monitoring platform that includes the possibility of providing responses to almost all of low-classified information network managed by the Joint IV Command (*Joint Informatievoorziening Commando*) (evidence 3, page 1, under section “Introduction”), which is the IT and information services branch of the Ministry of Defence. The document further explains that security monitoring and response capacity were enhanced in terms of capabilities with the technology introduced (evidence 3, page 1, under section “Introduction”).

Under section “1. Product,” the document also explains that the first work package, “Elastic Security Analytics Platform & Elastic Endpoint Security,” has been implemented. This package is responsible for enabling security monitoring and response (evidence 3, page 3). Additionally, the third work package,

“Open Source Sensor Stack (OSSS),” has also been implemented, as demonstrated by evidence 3 (page 3). This network sensor supports security monitoring at the network level (evidence 3, page 3). This document therefore confirms that through the progress achieved in the first phase of the project, the existing SOC defence and monitoring capabilities have been enhanced.

- **Improvements to the identification and access management system to provide a safer environment for collaboration with third parties;**

For what concerns the improvements to the identification system, Functional description report on the Role-Based Access Control (RBAC) model (evidence 4) explains that the MoD enhanced its Identity and Access Management (IAM) system through the deployment of a “Role-Based Access Control” (RBAC) model. As explained in evidence 4 (page 1), the MoD brought improvements to the already existing IAM system, by introducing the IAM IdentityHub and the IAM Rollenmodel.

As described in the IAM IdentityHub section (page 1, evidence 4), the IAM IdentityHub is a web browser application, which allows users to issue or revoke authorizations of roles.

As described in the *IAM Rollenmodel* section (page 1, evidence 4), the IAM system was originally developed to make role-based authorisations easier. The new automated model introduced in the IAM system (“Role-Based Access Control”) further improved this process by introducing new role types. Such role types can be defined not only by a person’s identity and/or job position, but also through a combination of roles and authorisations (page 2, sections 1.1 to 1.6). This approach ensures that users have access only to the data, resources and applications necessary to perform their tasks.

Evidence 5, under section “1.2 Goal” (page 3), states that the new IAM system functionalities and models were deployed in Q4 2022.

Evidence 6 is a copy of the user manual illustrating how to use the Identity Hub (page 10) and the new features implemented to the role-based version of the IAM system (page 6). This document was issued on 9 January 2025 and serves as proof that such functionalities have been implemented and are currently in use.

For what concerns the improvements to the access management system, the MoD introduced Extranet in 2022 (evidence 7, page 3). Therefore, the access management system is considered to be improved because the introduction of Extranet allowed for the implementation of an environment in which defence staff can cooperate with external parties and share information up to the “Departmental Confidential” category with trusted third parties (evidence 7, page 6).

Evidence 8, under section “1.3 Time assessment”, explains that the project started in June 2020 (page 4) and in June 2022 the first Extranet Collaboration Space accessible to defence staff and guest users, for sharing unclassified and unmarked information, was made available to end-users. In Q3 2022, the second Extranet collaboration space became available for sharing unclassified and unmarked information. In Q4 2022, Extranet Collaboration Space, for sharing information up to a maximum classification of “Departmental Confidential” was deployed (page 5).

Evidence 8 represents the internal final report which signalled the project’s completion and its results. Under paragraph “1.2 Product evaluation” (pages 3 and 4), the milestones for which the document serves

as certificate of completion are listed. In particular, it confirms that “LGI Extranet has been technically approved to share information at DV level” (page 3).

Evidence 7, Section 1.4 on page 7, explains the two ways in which trusted third parties can access Extranet (evidence 7, page 7). In case the third party makes use of an Identity Provider, the MoD can realise a federative connection between the MoD’s identity system and that of the partner. If this is not possible, a guest account can be requested for the third party. Evidence 7, Section 1.3 on page 7, explains that, within Extranet, MoD employees and trusted third parties have access to *Extranet Samenwerkruimte* (SWR) Collaborative Space, namely collaborative workspaces where users can share and simultaneously edit documents, presentations and spreadsheets.

To conclude, the enhancements to the IAM system through RBAC and the introduction of Extranet ensure that user identities, roles and authorisations are managed in an automated manner, with access rights strictly limited to operational needs. This provides a safer and more secure environment for collaboration with trusted third parties.

- **The implementation of a solution to exchange low- classified information (LGI) and high-classified information (HGI); and**

This requirement is met through the implementation of Project Aurora, which had the objective to create an automated interface between the HGI environment (called Aurora Titaan) and the LGI environment (called Mulan, evidence 8) (evidence 9, section “1.1 Project objective”, page 5).

The statement of compliance for the exchange of information between LGI and HGI information systems (evidence 10) demonstrates that the formal approval for the use of data exchange between the two information systems was given. Page 4, section “1.2 Statement of Compliance Links”, confirms that the standards required for the two information systems to exchange information have been met and that the associated integration risks have been mitigated. Page 5, section “2 Description of the data exchange between information systems” provides a general description of the data exchange between information systems, such as functionality, classification of information and the different parties involved, namely MULAN and Aurora Titaan. A schematic representation of the data exchange between the two information systems is also provided as Annex A to evidence 10 (page 28).

Lastly, the certificate of completion signed by the Ministry of Defence and the Business Executive of Project Aurora (evidence 11) confirms that the solution to exchange certified and verified low- classified information (LGI) and high- classified information (HGI) has been implemented. **The implementation of a solution for digital access control to data centres.**

This requirement is met through the implementation of Project BR-024a (the “Project”). Section “2.2 Objective of block 24 IT access control component” of the “Implementation Plan of project BR-024a IT Access Control” (evidence 12, page 8) explains that the objective of the Project is to provide an IT Access Control function which provides the controlled digital access to data in the data centres.

Section 2 of the Amending Agreement on the “Cooperation Agreement for the Realisation and Availability of IT Infrastructure for the Ministry of Defence” (evidence 13, page 3) outlines three milestones related

to Project BR-024a, which represent the extra steps taken to deliver a digital access control solution within the data centres—specifically through the deployment of firewalls. The defined milestones include: the technical design of the firewalls (BR-024a, Mijlpaal 2TOST), their implementation (BR-024a, Mijlpaal 3STLABFW), and the associated project management activities (BR-024a, Mijlpaal 3STLABFWPB). The certificate of completion for project BR-024a (evidence 14) signed by both the Project manager of the GrIT project within the Ministry of Defence and by the Project Manager of IT Access Control in June 2024 certifies the completion of project BR-024a (page 1). Furthermore, this certificate of completion confirms that BR-024a has been fully delivered in June 2024 (page 2).

**4. Commission Preliminary Assessment:** Satisfactorily fulfilled

**Number and name of the Milestone:** NL-C[C2]-I[3.I1]-M[62], Ministry of Defence civilian staff working remotely through a secure network

**Related Measure:** NL-C[C2]-I[3.I1], Renewal of IT infrastructure at the Ministry of Defence

**Qualitative Indicator:** A secure network is accessible by the civilian staff of the Ministry of Defence

**Time:** Q4 2024

### **1. Context:**

The objective of this investment is to enable the Ministry of Defence to use secure systems. The investment consists in cyber security actions, a secure remote network and contact centre accessible for the civilian staff of the Ministry of Defence, the modernisation of network equipment in physical locations, and migration of back-end applications to new data centre infrastructure and hosting platforms.

Milestone 62 requires that a secure remote network is accessible to the civilian staff of the Ministry of Defence including means of communication (voice, video and chat), face-to-face virtual workplaces, uniform collaborative spaces and basic applications.

Milestone 62 is the second milestone of the investment, and it follows the completion of milestone 61, related to cyber security improvement actions by the Ministry of Defence. It will be followed by milestones 63 and 64, related to improvements to network infrastructure, the completion of the migration to the new IT environment and the access to a renewed contact centre to the civilian staff of the Ministry of Defence.

### **2. Evidence provided:**

	Name of the evidence	Short description
1	Summary document duly justifying how the milestone (including all the constitutive elements) has been satisfactorily fulfilled.	
2	Presentation “Remote Worker IT innovations”	This presentation is a Ministry of Defence internal document that was created by the Lead Solution Architect of the new IT solutions implemented within the Ministry of Defence. This document was created in May 2024.
3	Document explaining the process to extract the total deliveries of ThinClient@Home solution.	This document was prepared by the Workplaces Lead Solution Manager of the Ministry of Defence and explains that at least 2562 civilian defence staff members received the ThinClient@Home solution between the period 01 February 2020 and 21 November 2024.
4	List of all standard pre-installed applications included in the Virtual Desktop Infrastructure workplace as part of the Base Package ( <i>Basisbundel or N20</i> ).	This document can be accessed via the internal MOD collaboration workspace and was retrieved on 3 December 2024.

5	Screenshot of pre-installed applications of the Microsoft Office 2016 package.	This screenshot was made by the Head of Information Management of the Ministry of Defence on 26 November 2024. It includes an overview of the Microsoft Office applications that civilian staff members have access to in the MoD's Virtual Desktop Infrastructure workspace.
6	Screenshot of the internal network of the Ministry of Defence showing the procedure to order a webcam for civilian staff members.	This screenshot was made by the Lead Solution Architect of IT solutions of the Ministry of Defence on 04 December 2024.
7	Screenshot of printing facilities accessed via ThinClient@Home	This screenshot was made by the Head of Information Management of the Ministry of Defence on 26 November 2024.

### 3. Analysis:

The justification and substantiating evidence provided by the Dutch authorities cover all constitutive elements of the target.

**A secure remote network shall be accessible to the civilian staff of the Ministry of Defence including: a) means of communication (voice, video and chat); b) face-to-face virtual workplaces; and c) uniform collaborative spaces; and d) basic applications (including processing presentations, spreadsheets, business internet and printing facilities).**

Evidence 2 is an internal presentation of the Ministry of Defence ('MOD'). This document was created by the Lead Solution Architect of the new IT solutions implemented within the Ministry of Defence in May 2024 and provides background information on the releases of IT products that employees can access.

Pages 3 and 4 of evidence 2 provide an overview of the IT solution ThinClient@Home. This solution enables civilian staff of the Ministry of Defence to securely access MOD network remotely. As explained at page 4 of evidence 2, the system operates via a Telestick, namely a bootable USB device running a Linux-based operating system equipped with the required drivers and access software. This setup establishes a secure Virtual Private Network (VPN) connection, through the use of two-factor authentication using the MoD smartcard for encryption. Once connected, employees can access the MoD's Virtual Desktop Infrastructure (VDI) workspace.

The Commission services conducted an on-the-spot check on 2 July 2025 to verify that at least 500 civilian staff members had accessed the secure remote network via the solution ThinClient@Home and could access means of communication (voice, video and chat), face-to-face virtual workplaces and uniform collaborative spaces. This check was completed successfully, confirming that the above requirements were satisfactorily fulfilled.

In particular, the process of authenticating to the secure network and accessing the MOD network remotely was showcased during the on-the-spot visit carried out at the Ministry of Defence premises. During the visit, the Ministry of Defence was requested to carry out a live videocall held with a civilian staff member that was working from home. During this videocall, it was demonstrated that individuals who had received the digital solution ThinClient@Home were able to access a secure remote network. In

particular, the civilian staff member showed their home workstation and explained the process used to connect to the Ministry of Defence's secure VPN network. The employee detailed that access to the secure network was enabled using a Telestick device, combined with a two-factor authentication procedure. This procedure included a card reader and the staff member's personal ID card, ensuring a secure and authenticated connection to the Ministry's internal network.

To verify that the civilian staff of the Ministry of Defence received the ThinClient@Home solution and are therefore capable of accessing the secure remote network, the national authorities provided evidence 3. Evidence 3 is a document prepared by the Workplaces Lead Solution Manager of the Ministry of Defence which explains that 2562 civilian defence staff members received the ThinClient@Home solution between the period 01 February 2020 and 21 November 2024.

During the on-site visit to the premises of the Ministry of Defence, national authorities were asked to demonstrate the live data extraction that confirmed the total of 2562 deliveries. This extraction was performed from an internal system to confirm the number of ThinClient@Home digital solutions distributed to civilian staff. The source of the extraction was the internal Defence Configuration Management Database (CMDB ServiceNow), which contains delivery records for both civilian and defence personnel. To isolate the deliveries made exclusively to civilian staff, the operator used the unique identifier assigned to each employee and cross-referenced this with staff information available in the Defence human resources system (PeopleSoft). This comparison allowed for a distinction between civilian and defence staff, confirming that the ThinClient@Home solution was delivered to 2562 civilian staff members. To further confirm that this figure did not include defence staff members, the Commission conducted a random verification by selecting one individual from the list of civilian recipients. Using the PeopleSoft system, it was confirmed that the individual was correctly classified as civilian staff. Based on this verification process, the Commission confirmed that the data extracted from the Ministry of Defence's CMDB ServiceNow system showed a total of 2562 deliveries of the ThinClient@Home solution to civilian staff between 1 February 2020 and 21 November 2024.

To confirm that the ThinClient@Home solution enabled access to a secure remote network with: a) means of communication (voice, video and chat); b) face-to-face virtual workplaces; c) uniform collaborative spaces and d) basic applications (including processing presentations, spreadsheets, business internet and printing facilities), the national authorities submitted evidence 4, which outlines all standard pre-installed applications included in the Virtual Desktop Infrastructure workplace as part of the Base Package (*Basisbunde*). The list of pre-installed applications confirms that Microsoft Office 2016 (Evidence 4, page 3, Mulancode CCA01001 and Evidence 5) is included and accessible to all users within the VDI environment. Microsoft Office 2016 includes the application of Skype for Business, which allows for communication via voice, video and chat and provides face-to-face virtual workplaces. During the on-the-spot check of 2 July 2025 at the premises of the Ministry of Defence, the Commission also verified that employees of the Ministry could work on shared documents remotely and in parallel via Sharepoint, confirming the access to uniform collaborative spaces. Moreover, Microsoft Office 2016 includes basic applications such as Word, PowerPoint and Excel. The national authorities also provided Evidence 7, which are a series of screenshots showing how an employee working from home via the ThinClient@Home solution can access printing facilities.

During the on-the-spot check of 2 July 2025 at the premises of the Ministry of Defence, the Commission could confirm that employees of the Ministry can work in these applications remotely and in parallel, confirming the access to basic applications. During a videocall with the civilian employee, it was demonstrated that civilian staff members working from home could access the Ministry of Defence's

internal systems, including the business internet environment and intranet. During the videocall with the civilian employee, it was also demonstrated that staff members working from home using the ThinClient@Home solution had access to printing facilities. To illustrate this, the employee showed the Commission how a print request could be initiated directly from the home workstation and confirmed the ability to successfully print the document using a home printer connected to the setup. This check was completed successfully, confirming that the civilian staff members working from home via the ThinClient@Home solution could safely access basic applications.

**4. Commission Preliminary Assessment:** Satisfactorily fulfilled.

**Number and name of the Milestone:** NL-C[C2]-I[3.I1]-M[64], Ministry of Defence civilian staff with access to additional remote working facilities

**Related Measure:** NL-C[C2]-I[3.I1], Renewal of IT infrastructure at the Ministry of Defence

**Qualitative Indicator:** Additional remote working facilities are accessible by the civilian staff of the Ministry of Defence

**Time:** Q1 2026

### **1. Context:**

The objective of this investment is to enable the Ministry of Defence to use secure systems. The investment consists in cyber security actions, a secure remote network and contact centre accessible for the civilian staff of the Ministry of Defence, the modernisation of network equipment in physical locations, and migration of back-end applications to new data centre infrastructure and hosting platforms.

Milestone 64 requires that a renewed contact centre and basic applications (including processing presentations, spreadsheets, business internet and printing facilities) are accessible by the civilian staff of the Ministry of Defence.

Milestone 64 is the third milestone or target of the investment, and is accompanied by milestone 61, related to cyber security improvement actions by the Ministry of Defence and milestone 62, related to the provision of secure remote working facilities for civilian staff of the Ministry of Defence in this payment request. It will be followed by milestone 63 related to improvements to network infrastructure.

### **2. Evidence provided:**

	Name of the evidence	Short description
1	Summary document duly justifying how the milestone (including all the constitutive elements) has been satisfactorily fulfilled	
2	A copy of the High-Level Design (HLD) of Ministry of Defence's renewed contact centre, the Cisco Packaged Contact Center Enterprise (PCCE)	This is an internal report prepared by the Project Leader in the Ministry of Defence containing the details of the renewed contact centre. It is dated 31 July 2024.
3	Certificate of completion ( <i>PVO</i> or <i>Protocol van Oplevering</i> ) of the PCCE	The certificate of completion of the renewed contact centre signed by the contractor and the competent authority on 21 May 2024.
4	List of all standard pre-installed applications included in the Virtual Desktop Infrastructure workplace as part of the Base Package ( <i>Basisbundel</i> or <i>N20</i> ).	This document can be accessed via the internal MOD collaboration workspace and was retrieved on 3 December 2024.
5	Screenshot of pre-installed applications of the Microsoft Office 2016 package.	This screenshot was made by the Head of Information Management of the Ministry of Defence on 26 November 2024. It includes an overview of the Microsoft Office applications that civilian staff members have access to in the MoD's Virtual Desktop Infrastructure workspace.

### **3. Analysis:**

The justification and substantiating evidence provided by the Dutch authorities cover all constitutive elements of the target.

**A renewed contact centre and basic applications (including processing presentations, spreadsheets, business internet and printing facilities) are accessible by the civilian staff of the Ministry of Defence.**

To confirm that a renewed contact centre is accessible by the civilian staff of the Ministry of Defence, the national authorities submitted Evidence 2, which outlines the project description of the renewed contact centre, known as the Packaged Contact Center Enterprise (PCCE). This describes PCCE as a replacement for the Unified Contact Center Enterprise (UCCE), the previous Contact Center. In page 3 it is described that PCCE is used to provide the Ministry of Defence with Contact Center functionalities of intelligent Call Routing, Call Queuing and Reporting. In addition to the traditional contact center use, the software is also used to deliver on call functionality. The authorities submitted the Delivery Protocol (Evidence 3) signed by the Ministry of Defence and the contractor on 21 May 2024, confirming the outcome of the PCCE project.

The Commission services conducted an on-the-spot check on 2 July 2025 to verify that the ThinClient@Home solution enables civilian staff access to the PCCE from home. The PCCE is part of the secure network of the Ministry of Defence. During the on-the-spot check, an employee participating in the videocall showed that he was able to access the secure network and make a call to the contact center directly from his home workstation. Additionally, it was shown during the call that the URL used to access the PCCE platform included the domain "mindef.nl," confirming that the solution is accessible exclusively through the internal Ministry of Defence's systems, as "mindef.nl" represents the Ministry's secure production environment. This check was completed successfully, confirming that the civilian staff members working from home via the ThinClient@Home solution could safely access a renewed contact centre. The ThinClient@Home solution has been delivered to 2562 civilian staff members in the Ministry of Defence, as confirmed by the checks performed in the framework of Milestone 62 in this payment request. As the ThinClient@Home solution enables civilian staff access to the PCCE from home, it is confirmed that 2562 civilian staff members have access to the PCCE from home.

### **4. Commission Preliminary Assessment: Satisfactorily fulfilled**

**Number and name of the Target:** NL-C[C3]-I[1.I1]-T[77], Construction works (section 1)

**Related Measure:** NL-C[C3]-I[1.I1], Unlocking new construction projects

**Quantitative Indicator:** Number of dwellings

**Baseline:** 0

**Target:** 10 000

**Time:** Q4 2024

#### **1. Context:**

The objective of this investment is to provide the means to municipalities to undertake necessary investments to facilitate residential construction. The investment consists in financial support through a subsidy scheme to municipalities.

Target 77 relates to financial support to municipalities through the subsidy scheme and the start of the construction of 10 000 dwellings.

Target 77 is the first step of the implementation of the investment, and it will be followed by target 79 and milestone 80, related to construction starts of additional dwellings as well as the implementation of climate change adaptation actions. The investment has a final expected date for implementation in Q2 2026.

#### **2. Evidence provided:**

	Name of the evidence	Short description
1	Summary document duly justifying how the milestone (including all the constitutive elements) has been satisfactorily fulfilled	
2	Copy of the regulation "Regeling Woningbouwimpuls" of 15 May 2020	Regulation providing the legal basis for the subsidy scheme.
3	Excel list of all dwellings of which construction has started	Specifying for each dwelling its unique identifier and the municipality
4	For each project, one or more annual SISA (Single information single audit) reports contained in the municipality's annual financial statement	Annual financial accounts of the municipalities receiving subsidies through the subsidy scheme. Table C9 in the SISA chapter describes progress with the measure.
5	For each project, copy of the subsidy decision	Official documents from the Ministry of Interior Affairs to the municipalities outlining the terms, conditions and the amount of funding granted to the municipality.
6	A confirmation by an external accountant for each municipality's annual financial statement	Confirmations by external accountants of the municipalities' financial statements, confirming the validity of the SISA reports.

7	Basisregistratie Adressen en Gebouwen (BAG) catalogue	Document outlining the rules and procedures of the BAG.
8	For each project, the subsidy application including a map of the construction zone as an annex	Maps of the construction zone for each project, clearly indicating in which area construction is intended to take place as part of the subsidised project.

### 3. Analysis:

The justification and substantiating evidence provided by the Netherlands authorities cover all constitutive elements of the target.

#### **Financial support through the subsidy scheme to municipalities shall be approved.**

The subsidy scheme “Construction impulse” (*Woningbouwimpuls*) provides financial support to municipalities so that they can undertake the investments necessary for starting the construction of dwellings. Financial support is given to municipalities for construction projects that fulfil the criteria set out in the regulation setting up the subsidy scheme (*Regeling Woningbouwimpuls*, evidence 2). The Netherlands provided the subsidy decrees for each project (evidence 5), showing that financial support through the subsidy scheme to the respective municipality under the subsidy framework has been approved. On page one of each subsidy decree, the name of the municipality, the date, the name of the project and the subsidy amount are specified. Each decree was signed on the final page on behalf of the Minister of the Interior and Kingdom Relations.

#### **The construction of 10 000 dwellings shall start.**

In the summary document (evidence 1), the Netherlands provided a list of projects, specifying for each project the number of dwellings of which construction has started. The Netherlands provided a list of the dwellings of which construction has started (evidence 3), including their unique identifiers in the Basic Register for Addresses and Buildings (*Basisregistratie Adressen en Gebouwen, BAG*). The BAG contains the official data of all addresses and buildings in the Netherlands. The following table presents the number of dwellings for each project.

Municipality	Project	Number of dwellings
Alkmaar	Alkmaar Overstad	186
Alphen aan den Rijn	Rijnhaven Oost – Havenfront	21
Amersfoort	Hoefkwartier	98
Assen	Assen Centraal	111
Beverwijk	Kuennenpleinbuurt	35
Den Haag	Haagse Asfaltcentrale (Binckhorst)	1837
Den Haag	Dreven-Gaarden-Zichten Fase 1	220
Deventer	Centrumschil	116
Dronten	Hanzekwartier fase 2	125
Ede	Veluwse Poort	148
Eindhoven	Buurtchap Te Veld - Castillielaan	435

Enschede	Centrumkwadraat Enschede	202
Enschede	Boulevardzone	53
Geldrop - Mierlo	Centrum Geldrop	54
Haarlem	Europaweg	495
Haarlemmermeer	Pionier-Bolsterrrein	136
Harderwijk	Waterfront 3e fase	195
Harderwijk	Harderweide	70
Hattem	Transformatie 't Veen	135
Heerlen	Urban Wonen Heerlen	47
Helmond	Brainport Smart District tijdelijke woningen	423
Hengelo	Stationsomgeving/Gebiedsontwikkeling Hart van Zuid	102
Leiden	Lammerschansstrip	456
Nieuwegein	Gebiedsontwikkeling Mooi Rijnhuizen	194
Nijmegen	Nijmegen Winkelsteeg	489
Pijnacker-Nootdorp	Centrumlijn	162
Rijswijk	In den Bogaard	509
Tilburg	Stappegoor	209
Utrecht	Overvecht Zuid 1e fase	179
Westland	Waelpolder	421
Woerden	Poort van Woerden	457
Zaanstad	Kogerveldwijk, Zaandam Centrum, Zaandstad Noord	2200
Zwijndrecht	Spoorzone Dordrecht-Zwijndrecht, deelgebied Stationskwartier	29
<b>Total</b>		<b>10 549</b>

For each project, the Netherlands provided one or more SISA reports (evidence 4). SISA reports are standardised tables provided by municipalities that receive funds from the central government earmarked for specific aims, including those under the measure *Woningbouwimpuls*. These reports are included in each municipality's annual financial statements. The validity of each municipality's reporting is confirmed by external accountants (evidence 6). The number of dwellings reported in the SISA statements corresponds to those in the list provided as evidence 1, as well as the list provided as evidence 3.

The list of projects and list of dwellings contain a total of 10 549 dwellings, overachieving the target of 10 000 dwellings.

Following the selection of a random sample of 60 units, the Netherlands submitted copies of extracts from the BAG. The extracts show the dwelling's unique identifier, its address, its historical and current status, and its purpose. The status of a dwelling refers to the level of advancement of the work in progress of the dwelling at different moments of the dwelling's history. The purpose of a dwelling refers to the permitted use of the property (e.g. residential, industrial, shopping). The extracts demonstrate that the building is a residential dwelling (purpose of the dwelling), that construction has started (status of the dwelling), and that the dwelling is part of a *Woningbouwimpuls* project (address of the dwelling).

Each of the 60 sampled dwellings were checked by linking, through the unique identifier, each document to the information provided in the Excel lists of 10 549 dwellings. The checks done in detail are:

- i) The unique identifier matches the one in the Excel list,
- ii) The construction year of the dwelling is 2020 or later,
- iii) The status of the dwelling in the Registry is indicated as "construction started" ("*Bouw gestart*") or "dwelling in use" ("*Pand in gebruik*"),
- iv) The purpose of the dwellings is residential housing ("*Woonfunctie*"),
- v) The dwelling is located within the area designated for residential construction in the municipality's subsidy application.

The evidence provided for a sample of 60 units confirmed that the requirement of target 77 has been met.

The Council Implementing Decision states that the construction of 10 000 dwellings shall start. The Council Implementing Decision also states, in the description of the investment that this target represents, that the objective of the investment is to provide the means to municipalities to undertake necessary investments to facilitate residential construction. Furthermore, the description of target 77 defines the start of residential construction projects in the context of this target. In light of the contextual interpretation of this requirement from the Council Implementing Decision, it is interpreted that the construction of 10 000 dwellings concerns the construction of residential buildings. On this basis, it is considered that this constitutive element of the target is satisfactorily fulfilled.

**The start of residential construction projects in the context of this target shall be defined as the beginning of works on the foundation of the buildings containing the dwellings.**

The rules and procedures of the BAG (evidence 7) contain the guidelines for the registration of dwellings in BAG. Table 8.5.b on page 129 defines what conditions must be met for a dwelling to be registered with the status "construction started". The definition describes that construction start is to be understood as a situation in which "at a minimum construction of the foundation has started".

#### **4. Commission Preliminary Assessment: Satisfactorily fulfilled**

**Number and name of the Milestone:** NL-C[C4]-R[1.R3]-M[88], Plans for the transition to a new pension system finalised and published

**Related Measure:** NL-C[C4]-R[1.R3], Reform of the second pillar of the pension system

**Qualitative Indicator:** Publication of transition plans on websites of pension funds

**Time:** Q1-2025

### **1. Context:**

The objective of this reform is to make the second pillar of the Dutch pension system more transparent, fair, shock-resilient and better suited for a changing labour market. The reform consists of the entry into force of the law reforming the second pillar of the pension system and binding decisions on the transfer of the pension assets of at least 66% of policy holders in the second pillar pension system to the new pension system. Milestone 88 concerns the publication of finalised transition plans specifying the agreement between representatives of employers and employees (i.e. the social partners) on the terms of the new pension contracts and the transition of pension assets to the new pension system.

Milestone 88 is the second step of the implementation of the reform, and it follows the completion of milestone 87, related to the entry into force of the new pension law. It will be followed by milestone 89 and target 89a related to the publication of implementation plans and decisions on transfers to the new system respectively. The reform has a final expected date for implementation in Q2 2026.

### **2. Evidence provided:**

	Name of the evidence	Short description
1	Summary document duly justifying how the milestone (including all the constitutive elements) has been satisfactorily fulfilled.	
2	Copy of the publication of the <b>Law amending the Pension Law</b> , the Law on income taxation 2001 and any other legislation related to the amendment of the Pension Law ('Wet tot wijziging van de Pensioenwet, de Wet inkomstenbelasting 2001 en enige andere wetten in verband met herziening van het pensioenstelsel') in the Official Journal ( <i>Staatsblad</i> 2023, No. 216) published on June 30, 2023 (hereinafter referred to as "the new pension law")	The law outlining the legislative framework for the new pension system
3	Extract from the database of the Dutch Central Bank on Dutch pension funds, obtained through the <a href="https://www.dnb.nl/statistieken/dashboards/pensioenfondsen/pensioenfondsen-toezicht/">DNB Statistics website</a> <a href="https://www.dnb.nl/statistieken/dashboards/pensioenfondsen/pensioenfondsen-toezicht/">https://www.dnb.nl/statistieken/dashboards/pensioenfondsen/pensioenfondsen-toezicht/</a>	Extract from database of Dutch central bank with data on the number of policy holders per pension fund
4	Link and copy of the Transition Plan Pension Fund ABN AMRO: <a href="https://www.unie.nl/wp-">https://www.unie.nl/wp-</a>	The transition plans contain the agreement between social partners (representatives of employers and employees) on the terms of

	<a href="content/uploads/20240926-ABN-AMRO-Transitieplan-Pensioen-september-2024.pdf">content/uploads/20240926-ABN-AMRO-Transitieplan-Pensioen-september-2024.pdf</a>	new pension contracts and the transition to the new pension system. Same description applies to all below transition plans.
5	Link and copy of the Transition Plan Pension Fund ABP: <a href="https://www.abp.nl/content/dam/abp/nl/documents/abp-volledig-transitieplan.pdf">https://www.abp.nl/content/dam/abp/nl/documents/abp-volledig-transitieplan.pdf</a>	
6	Link and copy of the Transition Plan Pension Fund Achmea: <a href="https://www.pensioenfondsachmea.nl/-/media/Files/Achmea/Diverse/Definitief-transitieplan-Achmea.pdf">https://www.pensioenfondsachmea.nl/-/media/Files/Achmea/Diverse/Definitief-transitieplan-Achmea.pdf</a>	
7	Link and copy of the Transition Plan Pension Fund Ahold Delhaize: <a href="https://www.aholddelhaizepensioen.nl/-/media/Files/AholtDelhaize/Transitieplannen-Wtp/Transitieplan-Wtp-Ahold-Delhaize.pdf">https://www.aholddelhaizepensioen.nl/-/media/Files/AholtDelhaize/Transitieplannen-Wtp/Transitieplan-Wtp-Ahold-Delhaize.pdf</a>	
8	Link and copy of the Transition Plan Pension Fund APG: <a href="https://www.ppf-apg.nl/content/dam/ppf-apg/documenten/handleidingen-magazines/ppf-apg-transitieplan-wet-toekomst-pensioenen.pdf">https://www.ppf-apg.nl/content/dam/ppf-apg/documenten/handleidingen-magazines/ppf-apg-transitieplan-wet-toekomst-pensioenen.pdf</a>	
9	Link and copy of the Transition Plan Pension Fund Architectenbureaus: <a href="https://www.architectenpensioen.nl/content/dam/pfab/documenten/juridisch/architectenpensioen-transitieplan-volleigenversie-2024.pdf">https://www.architectenpensioen.nl/content/dam/pfab/documenten/juridisch/architectenpensioen-transitieplan-volleigenversie-2024.pdf</a>	
10	Link and copy of the Transition Plan Pension Fund Bakkersbedrijf: <a href="https://www.bakkerspensioen.nl/sites/default/files/documenten/transitieplan.pdf">https://www.bakkerspensioen.nl/sites/default/files/documenten/transitieplan.pdf</a>	
11	Link and copy of the Transition Plan Pension Fund Banden en Wielenbranche: <a href="https://www.unie.nl/wp-content/uploads/20241004-Pensioenfonds_Banden_en_Wielen_2024-0244_Opmaak_transitieplan_V2.pdf">https://www.unie.nl/wp-content/uploads/20241004-Pensioenfonds_Banden_en_Wielen_2024-0244_Opmaak_transitieplan_V2.pdf</a>	
12	Link and copy of the Transition Plan Pension Fund Betonproductenindustrie: <a href="https://www.betonpensioen.nl/media/qmvhcnm/4/transitieplan-bpi-plus-addendum.pdf">https://www.betonpensioen.nl/media/qmvhcnm/4/transitieplan-bpi-plus-addendum.pdf</a>	
13	Link and copy of the Transition Plan Pension Fund BOUW (Bouwnijverheid): <a href="https://www.bpfbouw.nl/content/dam/bpfbouw/documenten/handleidingen-magazines/bpfbouw-transitieplan.pdf">https://www.bpfbouw.nl/content/dam/bpfbouw/documenten/handleidingen-magazines/bpfbouw-transitieplan.pdf</a>	
14	Link and copy of the Transition Plan Pension Fund BPL: <a href="https://www.bplpensioen.nl/sites/default/files/documenten/transitieplan.pdf">https://www.bplpensioen.nl/sites/default/files/documenten/transitieplan.pdf</a>	

15	Link and copy of the Transition Plan Pension Fund Detailhandel: <a href="https://pensioenfondsdetailhandel.nl/content/publications/Transitieplan.pdf">https://pensioenfondsdetailhandel.nl/content/publications/Transitieplan.pdf</a>	
16	Link and copy of the Transition Plan Pension Fund Vlakglas, Verf, Glasbewerking- en het Glaziersbedrijf: <a href="https://cnvstorageprd.blob.core.windows.net/media/documents/M2411_0204.2_Bijlage_SZS_Hisw a_Transitieplan_WTP_Werkdocument.pdf">https://cnvstorageprd.blob.core.windows.net/media/documents/M2411_0204.2_Bijlage_SZS_Hisw a_Transitieplan_WTP_Werkdocument.pdf</a>	
17	Link and copy of the Transition Plan of Pension Fund DSM NL PDN: <a href="https://www.unie.nl/wp-content/uploads/PDN-TRANSITIEPLAN-20240919.pdf">https://www.unie.nl/wp-content/uploads/PDN-TRANSITIEPLAN-20240919.pdf</a>	
18	Link and copy of the Transition Plan Pension Fund Flexsecurity: <a href="https://www.flexsecuritypensioen.nl/media/16376/20241127-transitieplan-flexsecurity.pdf">https://www.flexsecuritypensioen.nl/media/16376/20241127-transitieplan-flexsecurity.pdf</a>	
19	Link and copy of the Transition Plan of Bpf Foodservice and Groothandel Levensmiddelen: <a href="https://www.bpffoodservice.nl/media/15911/tra nsitieplan-wtp.pdf">https://www.bpffoodservice.nl/media/15911/tra nsitieplan-wtp.pdf</a>	
20	Link and copy of the Transition Plan of Pension Fund Woningcorporaties: <a href="https://www.spw.nl/content/dam/spw/documen ten/juridisch/spw-transitieplan-wtp.pdf">https://www.spw.nl/content/dam/spw/documen ten/juridisch/spw-transitieplan-wtp.pdf</a>	
21	Link and copy of the Transition Plan Pension Fund Gasunie: <a href="https://www.pensioenfondsgasunie.nl/media/16 222/gasunie-transitieplan.pdf">https://www.pensioenfondsgasunie.nl/media/16 222/gasunie-transitieplan.pdf</a>	
22	Link and copy of the Transition Plan Pension Fund Nederlandse Groothandel (SPNG): <a href="https://www.unie.nl/wp-content/uploads/20241213-Nederlandse- Groothandel-Transitieplan-SPNG.pdf">https://www.unie.nl/wp-content/uploads/20241213-Nederlandse- Groothandel-Transitieplan-SPNG.pdf</a>	
23	Link and copy of the Transition Plan Pension Fund Handel in Bouwmaterialen (Hibin): <a href="https://bpfhibin.nl/app/uploads/sites/2/2024/10/241029-Transitieplan-pensioenregeling-Bpf-HiBiN.pdf">https://bpfhibin.nl/app/uploads/sites/2/2024/10/241029-Transitieplan-pensioenregeling-Bpf-HiBiN.pdf</a>	
24	Link and copy of the Transition Plan Pension Fund Heineken: <a href="https://heinekenpensioenfonds.nl/wp-content/uploads/2024/07/20240718-Transitieplan-Wtp-Heineken-finaal-voor-HPF-finaal.pdf">https://heinekenpensioenfonds.nl/wp-content/uploads/2024/07/20240718-Transitieplan-Wtp-Heineken-finaal-voor-HPF-finaal.pdf</a>	
25	Link and copy of the Transition Plan of Pension Fund Zoetwarenindustrie:	

	<a href="https://www.pensioenzoetwaren.nl/sites/default/files/documenten/transitieplan.pdf">https://www.pensioenzoetwaren.nl/sites/default/files/documenten/transitieplan.pdf</a>	
26	Link and copy of the Transition Plan of Pension Fund Horeca en Catering: <a href="https://www.phenc.nl/deelnemer/Viewer/Transitieplan.pdf">https://www.phenc.nl/deelnemer/Viewer/Transitieplan.pdf</a>	
27	Link and copy of the Transition Plan Pension Fund IKEA (STIP): <a href="https://www.stippensioenfonds.nl/-/media/Files/STIP/Transitieplannen/20241218-Transitieplan-IKEA---getekend.pdf">https://www.stippensioenfonds.nl/-/media/Files/STIP/Transitieplannen/20241218-Transitieplan-IKEA---getekend.pdf</a>	
28	Link and copy of the Transition Plan Pension Fund ING: <a href="https://www.unie.nl/wp-content/uploads/20241111-ING-241108-Transitieplan-def.pdf">https://www.unie.nl/wp-content/uploads/20241111-ING-241108-Transitieplan-def.pdf</a>	
29	Link and copy of the Transition Plan Pension Fund Kappersbedrijf: <a href="https://comform.cnvvakmensen.nl/action/attachment?attachmentId=56Li%2FFw%2FbMznuPNi0HkjRDL3xXTxB5tIsMP%2FLQjT0wsYqS8HAWOLgsVdq997dIpStInMaYsH0B%2FOvPW5RDaMSmRP8sezsTAtRmKqWIULR7%2F1TFg4FHvgdQa8gtt3Azo%3D&amp;gl=1*a7pi4p*_gcl_au*MjU4MTg4ODcwLjE3MzQwMTMzODI">https://comform.cnvvakmensen.nl/action/attachment?attachmentId=56Li%2FFw%2FbMznuPNi0HkjRDL3xXTxB5tIsMP%2FLQjT0wsYqS8HAWOLgsVdq997dIpStInMaYsH0B%2FOvPW5RDaMSmRP8sezsTAtRmKqWIULR7%2F1TFg4FHvgdQa8gtt3Azo%3D&amp;gl=1*a7pi4p*_gcl_au*MjU4MTg4ODcwLjE3MzQwMTMzODI</a>	
30	Link and copy of the Transition Plan Pension Fund KLM Cabinepersoneel: <a href="https://fnvcabine.nl/images/PDF/20240606%20Transitieplan%20KLM%20en%20KLC%20cabine.pdf">https://fnvcabine.nl/images/PDF/20240606%20Transitieplan%20KLM%20en%20KLC%20cabine.pdf</a>	
31	Link and copy of the Transition Plan of Pension Fund KLM Health Services (Algemeen): <a href="https://klmgrondfonds.nl/sites/klmgrondfonds.nl/files/2024-04/Transitieplan%20Wet%20toekomst%20pensionen%20-%20KHS%20v1.0.pdf">https://klmgrondfonds.nl/sites/klmgrondfonds.nl/files/2024-04/Transitieplan%20Wet%20toekomst%20pensionen%20-%20KHS%20v1.0.pdf</a>	
32	Link and copy of the Transition Plan Pension Fund KPN: <a href="https://www.kpnpensoen.nl/sites/default/files/documents/transitieplan-wet-toekomst-pensioenen-kpn.pdf">https://www.kpnpensoen.nl/sites/default/files/documents/transitieplan-wet-toekomst-pensioenen-kpn.pdf</a>	
33	Link and copy of the Transition Plan of Pension Fund Levensmiddelen (BPFL) (Levensmiddelenbedrijf): <a href="https://www.bpfl.nl/media/15694/transitieplan_bpfl.pdf">https://www.bpfl.nl/media/15694/transitieplan_bpfl.pdf</a>	
34	Link and copy of the Transition Plan of Pension Fund Loodsen: <a href="https://www.bloodsen.nl/files/transitieplan-nlc-12122023.pdf">https://www.bloodsen.nl/files/transitieplan-nlc-12122023.pdf</a>	

35	Link and copy of the Transition Plan Pension Fund Medisch Specialisten (BPMS): <a href="https://www.spms.nl/content/dam/spms/documents/juridisch/Transitieplan_BPMS.pdf">https://www.spms.nl/content/dam/spms/documents/juridisch/Transitieplan_BPMS.pdf</a>	
36	Link and copy of the Transition Plan Pension Fund MITT: <a href="https://www.pensioenfondsmitt.nl/media/16175/mitt_transitieplan.pdf">https://www.pensioenfondsmitt.nl/media/16175/mitt_transitieplan.pdf</a>	
37	Link and copy of the Transition Plan Pension Fund Notariaat: <a href="https://www.pensioenfondsnotariaat.nl/sites/default/files/documenten/transitieplan-wet-toekomst-pensioenen.pdf">https://www.pensioenfondsnotariaat.nl/sites/default/files/documenten/transitieplan-wet-toekomst-pensioenen.pdf</a>	
38	Link and copy of the Transition Plan of Pension Fund Oak Pensioen: <a href="https://www.oakpensioenfonds.nl/sites/default/files/documenten/transitieplan.pdf">https://www.oakpensioenfonds.nl/sites/default/files/documenten/transitieplan.pdf</a>	
39	Link and copy of the Transition Plan of Pension Fund SPOA (Openbare Apothekers): <a href="https://apothekerspensioen.nl/files/downloads/transitieplan-bpoa-fpr.pdf">https://apothekerspensioen.nl/files/downloads/transitieplan-bpoa-fpr.pdf</a>	
40	Link and copy of the Transition Plan of Pension Fund Openbare Bibliotheken: <a href="https://www.pob.eu/media/15393/231010-transitieplan-vob-fnv-cnv-nieuwe-pensioenregeling-pob.pdf">https://www.pob.eu/media/15393/231010-transitieplan-vob-fnv-cnv-nieuwe-pensioenregeling-pob.pdf</a>	
41	Link and copy of the Transition Plan of Pension Fund Particuliere Beveiliging: <a href="https://www.beveiligingspensioen.nl/sites/default/files/documenten/transitieplan.pdf">https://www.beveiligingspensioen.nl/sites/default/files/documenten/transitieplan.pdf</a>	
42	Link and copy of the Transition Plan Pension Fund Personeeldiensten (StiPP): <a href="https://www.stippensioen.nl/media/4xsl03rf/20240710-transitieplan-uitzendbranche_def.pdf">https://www.stippensioen.nl/media/4xsl03rf/20240710-transitieplan-uitzendbranche_def.pdf</a>	
43	Link and copy of the Transition Plan Pension Fund Philips: <a href="https://www.unie.nl/wp-content/uploads/20241104-Concept-transitieplan-Philips.pdf">https://www.unie.nl/wp-content/uploads/20241104-Concept-transitieplan-Philips.pdf</a>	
44	Link and copy of the Transition Plan Pension Fund PMA (Medewerkers Apotheken): <a href="https://www.pma-pensioenen.nl/media/er3bblr5/s-2024-1146d-transitieplan-pma-def.pdf">https://www.pma-pensioenen.nl/media/er3bblr5/s-2024-1146d-transitieplan-pma-def.pdf</a>	
45	Link and copy of the Transition Plan of Pension Fund Metalektro (PME): <a href="https://www.pmepensioen.nl/sites/default/files/documenten/transitieplan.pdf">https://www.pmepensioen.nl/sites/default/files/documenten/transitieplan.pdf</a>	

46	Link and copy of the Transition Plan of Pension Fund PMT: <a href="https://www.pmt.nl/media/ctjazwri/concept_transitieplan_pmt_3.pdf">https://www.pmt.nl/media/ctjazwri/concept_transitieplan_pmt_3.pdf</a>	
47	Link and copy of the Transition Plan Pension Fund PNO Media: <a href="https://pnomedia.nl/uploads/files/downloads/transitieplan-wtp-spr-pensioenraad.pdf">https://pnomedia.nl/uploads/files/downloads/transitieplan-wtp-spr-pensioenraad.pdf</a>	
48	Link and copy of the Transition Plan of Pension Fund of PostNL: <a href="https://www.pensioenpostnl.nl/sites/default/files/documenten/transitieplan.pdf">https://www.pensioenpostnl.nl/sites/default/files/documenten/transitieplan.pdf</a>	
49	Link and copy of the Transition Plan of Pension Fund PWRI: <a href="https://werkgevers.pwri.nl/content/dam/dep-wg/pwri/documenten/juridisch/Transitieplan.pdf.html">https://werkgevers.pwri.nl/content/dam/dep-wg/pwri/documenten/juridisch/Transitieplan.pdf.html</a>	
50	Link and copy of the Transition Plan Pension Fund Rabobank: <a href="https://www.rabobankpensioenfonds.nl/-/media/Files/Rabobank/Transitieplan/rpf-transitieplan-totaal.pdf">https://www.rabobankpensioenfonds.nl/-/media/Files/Rabobank/Transitieplan/rpf-transitieplan-totaal.pdf</a>	
51	Link and copy of the Transition Plan of Pension Fund Rail&OV: <a href="https://railov.nl/documents/969/Transitieplan_sociale_partners.pdf">https://railov.nl/documents/969/Transitieplan_sociale_partners.pdf</a>	
52	Link and copy of the Transition Plan of Pension Fund Recreatie: <a href="https://www.pensioenfondsrecreatie.nl/sites/default/files/documenten/transitieplan-wtp.pdf">https://www.pensioenfondsrecreatie.nl/sites/default/files/documenten/transitieplan-wtp.pdf</a>	
53	Link and copy of the Transition Plan of Pension Fund Schilders: <a href="https://www.bpforschilders.nl/media/zp2ffpjx/transitieplan-bpf-schilders.pdf">https://www.bpforschilders.nl/media/zp2ffpjx/transitieplan-bpf-schilders.pdf</a>	
54	Link and copy of the Transition Plan of Pension Fund Schoonmaak: <a href="https://www.pensioenschoonmaak.nl/content/dam/bpfs/documenten/juridisch/transitieplan-pensioenschoonmaak-2025.pdf">https://www.pensioenschoonmaak.nl/content/dam/bpfs/documenten/juridisch/transitieplan-pensioenschoonmaak-2025.pdf</a>	
55	Link and copy of the Transition Plan of Pension Fund Slagersbedrijf: <a href="https://www.pensioenslagers.nl/media/lbpiyikx/20240516-transitieplan-bpf-slagers.pdf">https://www.pensioenslagers.nl/media/lbpiyikx/20240516-transitieplan-bpf-slagers.pdf</a>	
56	Link and copy of the Transition Plan Pension Fund SNS Reaal: <a href="https://www.unie.nl/wp-content/uploads/20241212-Athora-Transitieplan-december-2024.pdf">https://www.unie.nl/wp-content/uploads/20241212-Athora-Transitieplan-december-2024.pdf</a>	

57	Link and copy of the Transition Plan Pension Fund Thales: <a href="https://www.thalespensioenfonds.nl/wp-content/uploads/2024/09/240924-Transitieplan-Thales_versie-def.pdf">https://www.thalespensioenfonds.nl/wp-content/uploads/2024/09/240924-Transitieplan-Thales_versie-def.pdf</a>	
58	Link and copy of the Transition Plan Pension Fund UWV: <a href="https://www.uwvpensioen.nl/sites/default/files/documenten/transitieplan-uwv.pdf">https://www.uwvpensioen.nl/sites/default/files/documenten/transitieplan-uwv.pdf</a>	
59	Link and copy of the Transition Plan of Pension Fund Vervoer (Beroepsvervoer over de weg): <a href="https://www.pfvervoer.nl/sites/default/files/documenten/transitieplan.pdf">https://www.pfvervoer.nl/sites/default/files/documenten/transitieplan.pdf</a>	
60	Link and copy of the Transition Plan of Pensioen Fund Zorgverzekeraars (SBZ): <a href="https://www.sbzpensioen.nl/-/media/Files/SBZ/Nieuw-pensioenstelsel/SBZ-Transitieplan-Zorgverzekeraars-Nederland.pdf">https://www.sbzpensioen.nl/-/media/Files/SBZ/Nieuw-pensioenstelsel/SBZ-Transitieplan-Zorgverzekeraars-Nederland.pdf</a>	
61	Link and copy of the Transition Plan of Pension Fund Zorg en Welzijn (PFZW): <a href="https://www.pfzw.nl/content/dam/pfzw/web/over-ons/nieuwe-regels-voor-pensioen/Transitieplan-sector-zorg-en-welzijn.pdf">https://www.pfzw.nl/content/dam/pfzw/web/over-ons/nieuwe-regels-voor-pensioen/Transitieplan-sector-zorg-en-welzijn.pdf</a>	
62	Link and copy of the Transition Plan Pension Fund Zuivelindustrie: <a href="https://www.pensioenfondszuivel.nl/media/pn3drdv1/bpz-wtp-transitieplan-nieuw-14-april-2025.pdf">https://www.pensioenfondszuivel.nl/media/pn3drdv1/bpz-wtp-transitieplan-nieuw-14-april-2025.pdf</a>	

### 3. Analysis:

The justification and substantiating evidence provided by the Dutch authorities cover all constitutive elements of the milestone.

**Pension funds shall publish finalised transition plans for pension contracts under their management on their websites.**

The Dutch authorities have shared the copies and links to the published transition plans of 59 pension funds on the website of the pension fund under their management. The links are included in the evidence table above.

Moreover, the authorities have also shared a link to a database from the Dutch central bank with data on the number of policy holders per pension fund. The Commission services accessed the link provided by the authorities on to this database on 13 May 2025 to verify to assess the share of total pension fund policy holders covered by the submitted transition plans. The latest full year covered in this database is 2023. The data for that year shows that the pension funds with a published transition plan that was submitted as evidence cover in total 17.4 million policy holders. This represents 93.1% of total pension

fund policy holders in the Netherlands. The number of policy holders per pension fund is shown in the table below. This check was completed successfully, confirming that the pension funds with a published transition plan represent 93.1% of total pension fund policy holders in the Netherlands. The number of policy holders per pension fund is shown in the table below.

As outlined in the law reforming the second pillar of the pension system, not all pension policy holders are required to transition to the new pension system as pension contracts based on progressive contribution rates may be exempted. Against this background, the coverage by the submitted transition plans of 93.1% of total pension fund policy holders in the Netherlands is assessed to be sufficient for the purpose of fulfilling the requirements of milestone 88.

**These plans shall specify the agreement between representatives of employers and employees (i.e. the social partners) on the terms of the new pension contracts and the transition of pension assets to the new pension system.**

The new pension law (evidence 2) defines in article 150d what shall be included in the transition plans. For this milestone, transition plans are checked regarding the choice for the terms of the new pension contracts and the transition of pension assets to the new system.

Article 150d.2a of the new pension law specifies that the character of the new pension contracts shall be based on article 10.2. Article 10.2 in turn specifies that there are two standardised options for the new pension contract: a) solidarity premium pension contract and b) flexible premium pension contract. The table below shows for each transition plan submitted as evidence which new pension contract is chosen and where this decision is specified in the transition plan.

Article 150d.2b of the new pension law specifies that the transition plans shall detail in which way existing pension claims and pension rights are dealt with (i.e. the pension assets under management by the pension fund). For this assessment, each transition plan submitted as evidence is checked regarding i) the plans to transition pension assets to the new system and ii) the consequences in terms of expected pensions of policy holders. The table below shows which section of the plan specifies the transition of pension assets to the new system.

Pension fund	Agreement between employers and employees	Decision on new pension contract	Transition of existing pension assets	Policy holders covered by submitted transition plans <sup>2</sup>
Total submitted	-	-	-	17.292.104 (92.78%)
ABN Amro	The parties (employer and employee representatives)	Section 2.1 (p. 6) specifies the choice for a solidarity	Section 3 (p. 10 – 14) outlines the plans to transition existing pension	93.448 (0.50%)

<sup>2</sup> As a % of total policy holders in the Netherlands, considering the database of the Dutch Central Bank on Dutch pension funds (Evidence 3)

	that agreed on the transition plan are mentioned on page 4.	premium pension contract. Section 2.3 (p. 7 – 10) outlines the main characteristics of the new pension contract.	rights to the new system. Section 7 (p. 21 – 34) outlines the consequences in terms of changes to the expected pensions of policy holders	
ABP	The parties (employer and employee representatives) that agreed on the transition plan are mentioned on page 5.	Section 1.1 (p. 7-8) specifies the choice for a solidarity premium pension contract. Section 1.2 (p. 9 – 15) outlines the main characteristics of the new pension contract.	Section 2 (p. 16 – 20) outlines the plans to transition existing pension rights to the new system. Section 2.5 (p. 20 – 27) outlines the consequences in terms of changes to the expected pensions of policy holders	3.074.879 (16.50%)
Achmea	The parties (employer and employee representatives) that agreed on the transition plan are mentioned on page 2.	Section 6.1 (p. 18) specifies the choice for a flexible premium pension contract. Section 6.1 – 6.6 (p. 18 – 22) outlines the main characteristics of the new pension contract.	Section 7 (p. 23 – 27) outlines the plans to transition existing pension rights to the new system. Section 9 (p. 32 – 37) outlines the consequences in terms of changes to the expected pensions of policy holders	39.448 (0.21%)
Ahold Delhaize	The parties (employer and employee representatives) that agreed on the transition plan are mentioned on page 4.	Section 2.1 (p. 7-13) specifies the choice for a flexible premium pension contract and the main characteristics of the new pension contract.	Section 3 (p. 19 – 23) outlines the plans to transition existing pension rights to the new system. Section 7 (p. 29 – 44) outlines the consequences in terms of changes to the expected pensions of policy holders	94.380 (0.51%)

APG	The parties (employer and employee representatives) that agreed on the transition plan are mentioned on page 4.	Section 3.1 (p. 10-11) specifies the choice for a solidarity premium pension contract. Section 3.2 (p. 12 – 17) describes the main characteristics of the new pension contract.	Section 4.1 – 4.5 (p. 20 – 32) outlines the plans to transition existing pension rights to the new system. Section 4.6 (p. 36 – 43) outlines the consequences in terms of changes to the expected pensions of policy holders	8.248 (0.044%)
Architectenbureaus	The parties (employer and employee representatives) that agreed on the transition plan are mentioned on page 3.	Section 2.6 (p. 8) specifies the choice for a solidarity premium pension contract. Section 3 (p. 9 – 22) describes the main characteristics of the new pension contract.	Section 4.1 – 4.4 (p. 23 - 27) outlines the plans to transition existing pension rights to the new system. Section 4.5, 4.6 and Section 5 (p. 27 – 42) outline the consequences in terms of changes to the expected pensions of policy holders	46.899 (0.25%)
Bakkersbedrijf	The parties (employer and employee representatives) that agreed on the transition plan are mentioned on page 2.	Section 5.1 (p. 9) specifies the choice for a solidarity premium pension contract. Section 5.2 and annex 5 (p. 10 – 11 and 56 - 59) describe the main characteristics of the new pension contract.	Sections 6, 7 and 8 (p. 10 - 19) outline the plans to transition existing pension rights to the new system. Section 9 (p. 20 – 29) outlines the consequences in terms of changes to the expected pensions of policy holders	145.162 (0.78%)
Banden en Wielenbranche	The parties (employer and employee representatives) that agreed on the transition plan are mentioned on page 1.	Section 4.2 (p. 6-8) specifies the choice for a solidarity premium pension contract. Section 4.3 (p. 8 – 9) describes the	Sections 6, 7 and 8 (p. 10 - 17) outline the plans to transition existing pension rights to the new system. Section 9 (p. 18 – 28) outlines the	19.925 (0.11%)

		main characteristics of the new pension contract.	consequences in terms of changes to the expected pensions of policy holders	
Betonproductenindustrie	The parties (employer and employee representatives) that agreed on the transition plan are mentioned on page 5.	Section 2.2 (p. 10 - 11) specifies the choice for a solidarity premium pension contract and the main characteristics of the new pension contract.	Sections 2.6.1 – 2.6.3 (p. 11 - 14) outline the plans to transition existing pension rights to the new system. Sections 2.6.4 – 2.6.15 (p. 14 - 20) outlines the consequences in terms of changes to the expected pensions of policy holders	28.925 (0.16%)
BOUW (Bouwnijverheid)	The parties (employer and employee representatives) that agreed on the transition plan are mentioned on page 4.	Sections 4.2 – 4.8 (p. 7 - 12) specify the choice for a solidarity premium pension contract and the main characteristics of the new pension contract.	Sections 5.3 – 5.5 (p. 14 - 20) outline the plans to transition existing pension rights to the new system. Section 6 (p. 21 - 43) outlines the consequences in terms of changes to the expected pensions of policy holders	750.565 (4.03%)
BPL	The parties (employer and employee representatives) that agreed on the transition plan are mentioned on page 3.	Section 5 (p. 14 - 20) specifies the choice for a solidarity premium pension contract and the main characteristics of the new pension contract.	Sections 6 - 8 (p. 21 - 33) outline the plans to transition existing pension rights to the new system. Section 9 (p. 34 - 41) outlines the consequences in terms of changes to the expected pensions of policy holders	642.438 (3.45%)
Detailhandel	The parties (employer and employee representatives)	Sections 3.2 – 3.12 (p. 10 - 20) specify the choice for a solidarity	Sections 4 - 5 (p. 21 - 32) outline the plans to transition existing pension	1.350.313 (7.25%)

	that agreed on the transition plan are mentioned on page 4.	premium pension contract and the main characteristics of the new pension contract.	rights to the new system. Section 6 (p. 33 - 53) outlines the consequences in terms of changes to the expected pensions of policy holders	
DSM NL PDN	The parties (employer and employee representatives) that agreed on the transition plan are mentioned on page 4.	Sections 2.1 – 2.13 (p. 11 - 28) specify the choice for a solidarity premium pension contract and the main characteristics of the new pension contract.	Section 3 (p. 29 - 39) outlines the plans to transition existing pension rights to the new system. Section 4 (p. 40 - 64) outlines the consequences in terms of changes to the expected pensions of policy holders	26.821 (0.14%)
Flexsecurity	The parties (employer and employee representatives) that agreed on the transition plan are mentioned on page 4-5.	Section 2 (p. 9 - 22) specifies the choice for a flexible premium pension contract and the main characteristics of the new pension contract.	Section 3 (p. 23 - 38) outlines the plans to transition existing pension rights to the new system. Section 4 (p. 39 - 57) outlines the consequences in terms of changes to the expected pensions of policy holders	218.130 (1.17%)
Bpf Foodservice and Groothandel Levensmiddelen	The parties (employer and employee representatives) that agreed on the transition plan are mentioned on page 3.	Section 3 (p. 7 - 18) specifies the choice for a solidarity premium pension contract and the main characteristics of the new pension contract.	Section 4 (p. 19 - 22) outlines the plans to transition existing pension rights to the new system. Section 5 (p. 23 - 40) and annex 2 outline the consequences in terms of changes to the expected pensions of policy holders	64.692 (0.35%)
Gasunie	The parties (employer and employee	Sections 3 – 4 (p. 8 - 32) specify the choice for a	Section 5 (p. 33 - 45) outlines the plans to transition	4.485 (0.024%)

	representatives) that agreed on the transition plan are mentioned on page 3.	solidarity premium pension contract and the main characteristics of the new pension contract.	existing pension rights to the new system. Section 6 (p. 46 - 71) outlines the consequences in terms of changes to the expected pensions of policy holders	
Groothandel (SPNG)	The parties (employer and employee representatives) that agreed on the transition plan are mentioned on page 5-6.	Section 5 (p. 14 - 19) specifies the choice for a flexible premium pension contract and the main characteristics of the new pension contract.	Sections 6 – 8 (p. 20 - 35) outline the plans to transition existing pension rights to the new system. Section 10 (p. 36 - 38) outlines the consequences in terms of changes to the expected pensions of policy holders	35.956 (0.19%)
Handel in Bouwmaterialen (Hibin)	The parties (employer and employee representatives) that agreed on the transition plan are mentioned on page 4.	Section 2 (p. 8 - 20) specifies the choice for a solidarity premium pension contract and the main characteristics of the new pension contract.	Sections 3 – 5 (p. 21 - 39) outline the plans to transition existing pension rights to the new system. Section 6 (p. 40 - 45) outlines the consequences in terms of changes to the expected pensions of policy holders	34.823 (0.19%)
Heineken	The parties (employer and employee representatives) that agreed on the transition plan are mentioned on page 5-7.	Section 4 (p. 10 - 14) specifies the choice for a solidarity premium pension contract and the main characteristics of the new pension contract.	Sections 5 – 7 (p. 15 - 27) outline the plans to transition existing pension rights to the new system. Section 8 (p. 28 - 32) outlines the consequences in terms of changes to the expected pensions of policy holders	16.609 (0.089%)
Horeca en Catering	The parties (employer and employee	Section 2 (p. 5 - 18) specifies the choice for a	Section 3 (p. 19 - 23) outlines the plans to transition	1.096.769 (5.89%)

	representatives) that agreed on the transition plan are mentioned on page 32-33.	solidarity premium pension contract and the main characteristics of the new pension contract.	existing pension rights to the new system. Section 4 (p. 24 - 28) outlines the consequences in terms of changes to the expected pensions of policy holders	
IKEA (STIP)	The parties (employer and employee representatives) that agreed on the transition plan are mentioned on page 5.	Section 5 (p. 13 - 24) specifies the choice for a solidarity premium pension contract and the main characteristics of the new pension contract.	Sections 6 – 8 (p. 25 - 38) outline the plans to transition existing pension rights to the new system. Section 9 (p. 39 - 62) outlines the consequences in terms of changes to the expected pensions of policy holders	17.739 (0.095%)
ING	The parties (employer and employee representatives) that agreed on the transition plan are mentioned on page 5.	Section 4 (p. 14 - 18) specifies the choice for a flexible premium pension contract and the main characteristics of the new pension contract.	Section 5 – 7 (p. 19 - 35) outline the plans to transition existing pension rights to the new system. Section 8 (p. 36 - 69) outlines the consequences in terms of changes to the expected pensions of policy holders	92.863 (0.50%)
Kappersbedrijf	The parties (employer and employee representatives) that agreed on the transition plan are mentioned on page 1.	Section 2 (p. 5 - 14) specifies the choice for a solidarity premium pension contract and the main characteristics of the new pension contract.	Sections 3 – 5 (p. 15 - 24) outline the plans to transition existing pension rights to the new system. Section 6 (p. 25 - 31) outlines the consequences in terms of changes to the expected pensions of policy holders	73.389 (0.39%)
KLM Cabinepersoneel	The parties (employer and employee	Section 4 (p. 15 - 20) specifies the choice for a	Sections 5 – 7 (p. 21 - 30) outline the plans to transition	15.594 (0.084%)

	representatives) that agreed on the transition plan are mentioned on page 11.	solidarity premium pension contract and the main characteristics of the new pension contract.	existing pension rights to the new system. Section 8 (p. 31 - 44) outlines the consequences in terms of changes to the expected pensions of policy holders	
KLM Health Services (Algemeen)	The parties (employer and employee representatives) that agreed on the transition plan are mentioned on page 3.	Section 4 (p. 15 - 20) specifies the choice for a solidarity premium pension contract and the main characteristics of the new pension contract.	Sections 5 – 7 (p. 21 - 30) outline the plans to transition existing pension rights to the new system. Section 8 (p. 31 - 44) outlines the consequences in terms of changes to the expected pensions of policy holders	33.954 (0.18%)
KPN	The parties (employer and employee representatives) that agreed on the transition plan are mentioned on page 7-8.	Section 4 (p. 12 - 16) specifies the choice for a solidarity premium pension contract and the main characteristics of the new pension contract.	Sections 5 – 7 (p. 17 - 26) outline the plans to transition existing pension rights to the new system. Section 8 (p. 27 - 34) outlines the consequences in terms of changes to the expected pensions of policy holders	71.492 (0.38%)
Levensmiddelen (BPFL) (Levensmiddelenbedrijf)	The parties (employer and employee representatives) that agreed on the transition plan are mentioned on page 58.	Section 2 (p. 9 - 25) specifies the choice for a solidarity premium pension contract and the main characteristics of the new pension contract.	Sections 3 – 5 (p. 26 - 40) outline the plans to transition existing pension rights to the new system. Section 6 (p. 41 - 56) outlines the consequences in terms of changes to the expected pensions of policy holders	346.127 (1.86%)
Loodsen	The parties (employer and employee	Section 5 (p. 11 - 14) specifies the choice for a	Sections 6 – 8 (p. 15 - 26) outline the plans to transition	1.337 (0.007%)

	representatives) that agreed on the transition plan are mentioned on page 7.	solidarity premium pension contract and the main characteristics of the new pension contract.	existing pension rights to the new system. Section 9 (p. 27 - 36) outlines the consequences in terms of changes to the expected pensions of policy holders	
Medisch Specialisten (BPMS)	The parties (employer and employee representatives) that agreed on the transition plan are mentioned on page 3.	Section 2 (p. 4 - 6) specifies the choice for a solidarity premium pension contract and the main characteristics of the new pension contract.	Section 3 (p. 7 - 8) outlines the plans to transition existing pension rights to the new system. Section 4 (p. 9 - 18) outlines the consequences in terms of changes to the expected pensions of policy holders	18.627 (0.10%)
MITT (Mode-, Interieur-, Tapijt- en Textielindustrie)	The parties (employer and employee representatives) that agreed on the transition plan are mentioned on page 2.	Section 2 (p. 4 - 13) specifies the choice for a solidarity premium pension contract and the main characteristics of the new pension contract.	Sections 3 – 5 (p. 14 - 19) outline the plans to transition existing pension rights to the new system. Section 6 (p. 20 - 22) outlines the consequences in terms of changes to the expected pensions of policy holders	127.548 (0.68%)
Notariaat	The parties (employer and employee representatives) that agreed on the transition plan are mentioned on page 3.	Section 5 (p. 7 - 10) specifies the choice for a solidarity premium pension contract and the main characteristics of the new pension contract.	Sections 6 – 8 (p. 11 - 18) outline the plans to transition existing pension rights to the new system. Section 9 (p. 19 - 24) outlines the consequences in terms of changes to the expected pensions of policy holders	27.363 (0.15%)
Oak Pensioen	The parties (employer and employee	Section 5 (p. 13 - 15) specifies the choice for a	Sections 6 and 8 (p. 16 - 21) outline the plans to transition	119.046 (0.64%)

	representatives) that agreed on the transition plan are mentioned on page 2.	solidarity premium pension contract and the main characteristics of the new pension contract.	existing pension rights to the new system. Section 7 (p. 22 - 23) outlines the consequences in terms of changes to the expected pensions of policy holders	
SPOA (Openbare Apothekers)	The parties (employer and employee representatives) that agreed on the transition plan are mentioned on page 7-8.	Section 4 (p. 12 - 14) specifies the choice for a flexible premium pension contract and the main characteristics of the new pension contract.	Sections 5 and 6 (p. 15 - 23) outline the plans to transition existing pension rights to the new system. Section 8 (p. 28 - 36) outlines the consequences in terms of changes to the expected pensions of policy holders .	5.880 (0.032%)
Openbare Bibliotheken	The parties (employer and employee representatives) that agreed on the transition plan are mentioned on page 4.	Sections 4.1 – 4.3 (p. 7 - 10) specify the choice for a solidarity premium pension contract and the main characteristics of the new pension contract.	Sections 6 and 7 (p. 12 - 18) outline the plans to transition existing pension rights to the new system. Section 9 (p. 20 - 28) outlines the consequences in terms of changes to the expected pensions of policy holders .	25.600 (0.14%)
Particuliere Beveiliging	The parties (employer and employee representatives) that agreed on the transition plan are mentioned on page 2.	Section 5 (p. 6 - 9) specifies the choice for a solidarity premium pension contract and the main characteristics of the new pension contract.	Sections 6 and 9 (p. 10 - 19) outline the plans to transition existing pension rights to the new system. Section 8 (p. 13 - 15) outlines the consequences in terms of changes to the expected pensions of policy holders .	63.593 (0.34%)
Personalediensten (StiPP)	The parties (employer and employee	Section 2 (p. 6 - 15) specifies the choice for a	Section 3 (p. 16 - 27) outlines the plans to transition	1.306.106 (7.01%)

	representatives) that agreed on the transition plan are mentioned on page 5.	flexible premium pension contract and the main characteristics of the new pension contract.	existing pension rights to the new system. Section 4 (p. 28 - 38) outlines the consequences in terms of changes to the expected pensions of policy holders .	
Philips	The parties (employer and employee representatives) that agreed on the transition plan are mentioned on page 14-15.	Section 6 (p. 25 - 31) specifies the choice for a solidarity premium pension contract and the main characteristics of the new pension contract.	Sections 7 and 8 (p. 33 - 42) outline the plans to transition existing pension rights to the new system. Section 11.1 (p. 53 - 60) outlines the consequences in terms of changes to the expected pensions of policy holders .	92.210 (0.49%)
PMA (Medewerkers Apotheken)	The parties (employer and employee representatives) that agreed on the transition plan are mentioned on page 4.	Section 4 (p. 7 - 11) specifies the choice for a solidarity premium pension contract and the main characteristics of the new pension contract.	Sections 6 and 7 (p. 13 - 22) outline the plans to transition existing pension rights to the new system. Section 9 (p. 23 - 27) outlines the consequences in terms of changes to the expected pensions of policy holders .	56.072 (0.30%)
Metalektro (PME)	The parties (employer and employee representatives) that agreed on the transition plan are mentioned on page 4-5.	Section 5 (p. 15 - 20) specifies the choice for a solidarity premium pension contract and the main characteristics of the new pension contract.	Sections 6 and 7 (p. 21 - 29) outline the plans to transition existing pension rights to the new system. Section 8 (p. 30 - 41) outlines the consequences in terms of changes to the expected pensions of policy holders .	623.932 (3.35%)
PMT	No obvious mention of who	Section 4 (p. 8 - 19) specifies the	Sections 5 and 6 (p. 20 - 55) outline the	1.211.528 (6.5%)

	the agreeing parties are.	choice for a solidarity premium pension contract and the main characteristics of the new pension contract.	plans to transition existing pension rights to the new system. Section 7 (p. 56 - 61) outlines the consequences in terms of changes to the expected pensions of policy holders .	
PNO Media	The parties (employer and employee representatives) that agreed on the transition plan are mentioned on page 5.	Section 5 (p. 17 - 34) specifies the choice for a solidarity premium pension contract and the main characteristics of the new pension contract.	Sections 6 and 8 (p. 35 - 43 and 44 - 45) outline the plans to transition existing pension rights to the new system. Section 7 (p. 43 - 44) outlines the consequences in terms of changes to the expected pensions of policy holders .	67.326 (0.36%)
PostNL	The parties (employer and employee representatives) that agreed on the transition plan are mentioned on page 40.	Section 7 (p. 12 - 16) specifies the choice for a solidarity premium pension contract and the main characteristics of the new pension contract.	Sections 8 and 12 (p. 17 - 24 and 29 - 34) outline the plans to transition existing pension rights to the new system. Section 11 (p. 26 - 28) outlines the consequences in terms of changes to the expected pensions of policy holders .	92.675 (0.50%)
PWRI Werk en (re)Integratie	The parties (employer and employee representatives) that agreed on the transition plan are mentioned on page 2.	The annex part 1 (p. 3 - 9) specifies the choice for a solidarity premium pension contract and the main characteristics of the new pension contract.	The annex part 2 - 6 (p. 10 - 19) outlines the plans to transition existing pension rights to the new system. The annex part 7 (p. 20 – 30) outlines the consequences in terms of changes to the expected	186.763 (1.00%)

			pensions of policy holders .	
Rabobank	The parties (employer and employee representatives) that agreed on the transition plan are mentioned on page 7-8.	Sections 3.1 – 3.2 (p. 17 - 20) specify the choice for a flexible premium pension contract and the main characteristics of the new pension contract.	Sections 3.3 and 5 (p. 21 - 41) outline the plans to transition existing pension rights to the new system. Section 6 (p. 44 - 64) outlines the consequences in terms of changes to the expected pensions of policy holders .	106.597 (0.57%)
Rail&OV	The parties (employer and employee representatives) that agreed on the transition plan are mentioned on page 37-38.	Sections 4 and 5 (p. 9 - 18) specify the choice for a solidarity premium pension contract and the main characteristics of the new pension contract.	Sections 6, 7, and 9 (p. 19 - 30) outline the plans to transition existing pension rights to the new system. Section 8 (p. 26 - 28) outlines the consequences in terms of changes to the expected pensions of policy holders .	109.869 (0.59%)
Recreatie	No obvious mention of who the agreeing parties are in the main text, but the social partners are mentioned on the title page.	Section 2 (p. 11 - 16) specifies the choice for a solidarity premium pension contract and the main characteristics of the new pension contract.	Sections 3 and 6 (p. 17 - 20 and 31 - 39) outline the plans to transition existing pension rights to the new system. Section 5 (p. 25 - 30) outlines the consequences in terms of changes to the expected pensions of policy holders .	68.866 (0.37%)
Schilders	The parties (employer and employee representatives) that agreed on the transition plan are	Section 2 (p. 9 - 16) specifies the choice for a solidarity premium pension contract and the main	Sections 3, 4, and 6 (p. 17 - 23 and 34 - 37) outline the plans to transition existing pension rights to the new system. Section 5	103.420 (0.55%)

	mentioned on page 2-3.	characteristics of the new pension contract.	(p. 24 - 33) outlines the consequences in terms of changes to the expected pensions of policy holders .	
Schoonmaak	The parties (employer and employee representatives) that agreed on the transition plan are mentioned on page 2.	Section 2 (p. 4 - 31) specifies the choice for a solidarity premium pension contract and the main characteristics of the new pension contract.	Sections 3.3 and 3.5 (p. 35 - 36 and 47 - 48) outline the plans to transition existing pension rights to the new system. Section 3.4 (p. 38 - 46) outlines the consequences in terms of changes to the expected pensions of policy holders .	427.163 (2.29%)
Slagersbedrijf	The parties (employer and employee representatives) that agreed on the transition plan are mentioned on page 2.	Section 4 (p. 7 - 9) specifies the choice for a solidarity premium pension contract and the main characteristics of the new pension contract.	Sections 5 and 6 (p. 10 - 16) outline the plans to transition existing pension rights to the new system. Section 8 (p. 17 - 23) outlines the consequences in terms of changes to the expected pensions of policy holders .	68.365 (0.37%)
SNS Reaal	The parties (employer and employee representatives) that agreed on the transition plan are mentioned on page 4.	Sections 3.1 – 3.4 (p. 16 - 22) specify the choice for a flexible premium pension contract and the main characteristics of the new pension contract.	Sections 4, 5, and 7 (p. 27 - 33 and 50 - 54) outline the plans to transition existing pension rights to the new system. Section 6 (p. 34 - 49) outlines the consequences in terms of changes to the expected pensions of policy holders .	20.588 (0.11%)
Thales	The parties (employer and employee representatives)	Sections 5.1 – 5.5 (p. 17 - 25) specify the choice for a flexible	Sections 6 and 7 (p. 26 - 31) outline the plans to transition existing pension	6.101 (0.033%)

	that agreed on the transition plan are mentioned on page 4 and 56.	premium pension contract and the main characteristics of the new pension contract.	rights to the new system. Section 10 (p. 37 - 50) outlines the consequences in terms of changes to the expected pensions of policy holders .	
UWV	The parties (employer and employee representatives) that agreed on the transition plan are mentioned on page 2.	Sections 3 and 4 (p. 11 - 22) specify the choice for a solidarity premium pension contract and the main characteristics of the new pension contract.	Sections 5 and 6 (p. 23 - 33) outline the plans to transition existing pension rights to the new system. Section 7 (p. 34 - 55) outlines the consequences in terms of changes to the expected pensions of policy holders .	58.831 (0.32%)
Vervoer (Beroepsvervoer over de weg)	The parties (employer and employee representatives) that agreed on the transition plan are mentioned on page 7.	Section 5 (p. 11 - 14) specifies the choice for a solidarity premium pension contract and the main characteristics of the new pension contract.	Sections 6 and 7 (p. 15 - 19) outline the plans to transition existing pension rights to the new system. Section 10 (p. 24 - 39) outlines the consequences in terms of changes to the expected pensions of policy holders .	619.235 (3.32%)
Vlakglas, Verf, Glasbewerking- en het Glaziersbedrijf	The parties (employer and employee representatives) that agreed on the transition plan are mentioned on page 1.	Section 2 (p. 4 - 14) specifies the choice for a solidarity premium pension contract and the main characteristics of the new pension contract.	Sections 4 and 5 (p. 17 - 22) outline the plans to transition existing pension rights to the new system. Section 6 (p. 23 - 27) outlines the consequences in terms of changes to the expected pensions of policy holders .	48.759 (0.26%)
Woningcorporaties	The parties (employer and employee representatives)	Section 2 (p. 11 - 18) specifies the choice for a solidarity	Sections 3.2 – 3.6 and 3.8 (p. 21 - 28 and 31 - 33) outline the plans to	128.206 (0.69%)

	that agreed on the transition plan are mentioned on page 3.	premium pension contract and the main characteristics of the new pension contract.	transition existing pension rights to the new system. Section 4 (p. 29 - 34) outlines the consequences in terms of changes to the expected pensions of policy holders .	
Zoetwarenindustrie	The parties (employer and employee representatives) that agreed on the transition plan are mentioned on page 5.	Section 5 (p. 8 - 9) specifies the choice for a solidarity premium pension contract and the main characteristics of the new pension contract.	Sections 6, 7, and 8 (p. 9 - 20) outline the plans to transition existing pension rights to the new system. Section 9 (p. 20 - 31) outlines the consequences in terms of changes to the expected pensions of policy holders .	75.244 (0.40%)
Zorgverzekeraars (SBZ)	The parties (employer and employee representatives) that agreed on the transition plan are mentioned on page 5-6.	Section 5 (p. 10 - 20) specifies the choice for a flexible premium pension contract and the main characteristics of the new pension contract.	Sections 6 and 7 (p. 21 - 27) outline the plans to transition existing pension rights to the new system. Section 10 (p. 31 - 37) outlines the consequences in terms of changes to the expected pensions of policy holders.	44.710 (0.24%)
Zorg en Welzijn (PFZW)	The parties (employer and employee representatives) that agreed on the transition plan are mentioned on page 2.	Section 3 (p. 14 - 25) specifies the choice for a solidarity premium pension contract and the main characteristics of the new pension contract.	Sections 5 and 8 (p. 29 - 31 and 52 - 56) outline the plans to transition existing pension rights to the new system. Section 6 (p. 32 - 41) outlines the consequences in terms of changes to the expected pensions of policy holders.	43.879 (0.24%)

Zuivelindustrie	The parties (employer and employee representatives) that agreed on the transition plan are mentioned on page 81.	Sections 3.1 – 3.8 (p. 17 - 25) specify the choice for a solidarity premium pension contract and the main characteristics of the new pension contract.	Sections 5 and 8 (p. 30 - 34 and 73 - 74) outline the plans to transition existing pension rights to the new system. Section 6 (p. 35 - 72) outlines the consequences in terms of changes to the expected pensions of policy holders.	2.876.600 (15.44%)
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**4. Commission Preliminary Assessment:** Satisfactorily fulfilled

**Number and name of the Milestone:** NL-C[C4]-R[1.R4]-M[92], Enforcement moratorium on the law deregulating the assessment of employment relationships abolished

**Related Measure:** NL-C[C4]-R[1.R4], Tackling bogus self-employment

**Qualitative Indicator:** Letter to Parliament abolishing the enforcement moratorium

**Time:** Q1-2025

### 1. Context:

The objective of the reform is to reduce bogus self-employment. The reform consists in a letter to Parliament describing the planned actions to reduce bogus self-employment, the publication of a law modifying the definition of an employment relationship, and the abolishment of the enforcement moratorium on the law deregulating the assessment of employment relationships.

Under Milestone 92, the enforcement moratorium on the law deregulating the assessment of employment relationships (*Wet deregulering beoordeling arbeidsrelaties*) shall be abolished.

Milestone 92 is the third milestone of this reform, following milestone 90 concerning a letter to Parliament detailing the planned actions to reduce bogus self-employment, and followed by milestone 91 concerning the Publication in the Official Journal of the law which shall modify the definition of an employment relationship in the last payment request.

### 2. Evidence provided:

	Name of the evidence	Short description
1	Copy of Letter to Parliament from the Ministry of Finance 2023-2024 31311 nr. 263 of 6 September 2024 Abolishing enforcement moratorium ( <i>Opheffen handhavingsmoratorium</i> ), hereinafter referred to as “The letter announcing the abolition” and a link to the letter: <a href="https://open.overheid.nl/documenten/35796e5a-c3b1-4d44-8b17-f89a927656a2/file">https://open.overheid.nl/documenten/35796e5a-c3b1-4d44-8b17-f89a927656a2/file</a>	Announcement that the enforcement moratorium shall be abolished on 1 January 2025.
2	Copy of the publication in the Official Journal [Staatsblad 2016, 45] containing the law deregulating the assessment of employment relationships ( <i>Wet deregulering beoordeling arbeidsrelaties</i> ), hereinafter referred to as “the law deregulating the assessment of employment relationships”) on 3 February 2026.	
3	Copy of Letter to Parliament from the Ministry of Finance 2024-2025 31311 nr. 281 of 27 March 2025 Letter on progress working with and as self-employed ( <i>Voortgangsbrief werken met en als zelfstandige(n)</i> ), hereinafter referred to as “The letter confirming the abolition” and a link to the letter: <a href="https://www.rijksoverheid.nl/documenten/kamerstuk">https://www.rijksoverheid.nl/documenten/kamerstuk</a>	Letter confirming that the enforcement moratorium was abolished on 1 January 2025.

	<a href="https://www.rijksoverheid.nl/voortgangsbrief-werken-met-en-als-zelfstandige-n">ken/2025/03/27/voortgangsbrief-werken-met-en-als-zelfstandige-n</a>	
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### **3. Analysis:**

The justification and substantiating evidence provided by the Dutch authorities cover all constitutive elements of the milestone.

**The enforcement moratorium on the law deregulating the assessment of employment relationships (Wet deregulering beoordeling arbeidsrelaties) shall be abolished. Letter to Parliament abolishing the enforcement moratorium.**

On 6 September 2024, the Ministry of Finance informed Parliament by letter of the abolition of the enforcement moratorium on the law deregulating the assessment of employment relationships (evidence 1, page 6). This letter announced the government's decision to abolish the enforcement moratorium on the law deregulating the assessment of employment relationships (evidence 2) with effect from 1 January 2025.

Page 5 of the letter confirming the abolition (evidence 3) confirmed that the enforcement moratorium deregulating the assessment of employment relationships was abolished as of 1 January 2025, and that the tax authorities enforce the qualification of the employment relationship since that day.

### **4. Commission Preliminary Assessment: Satisfactorily fulfilled**

**Number and name of the Milestone:** NL-C[C4]-I[1.I1]-M[96], Independent evaluation of the socio-economic impact of the subsidy schemes under “The Netherlands continues to learn”

**Related Measure:** NL-C[C4]-I[1.I1], The Netherlands continues to learn

**Qualitative Indicator:** Independent evaluation completed and report published

**Time:** Q4 2024

### **1. Context:**

The objective of the investment is to support the labour market position and employability of individuals in the Dutch labour market. This investment consists in professional development advice for individuals, activities to support skills development for individuals, the creation of tailor-made sectoral pathways, and an independent evaluation on the socio-economic effects of the subsidy schemes. Target 96 requires an independent evaluation to be carried out on the socio-economic impact of the measure. The evaluation covers the three subsidy schemes under “The Netherlands continues to learn”, focussing especially on vulnerable groups and long-term effects, and gives policy recommendations. The evaluation is published online.

Milestone 96 is the fourth and last milestone of the investment, and it follows the completion of target 93, target 94 and target 95, related to professional development advice, training and learning activities to support skills development, and sectoral pathways to support the transition to employment.

### **2. Evidence provided:**

	Name of the evidence	Short description
1	<b>Summary document</b> duly justifying how the milestone (including all the constitutive elements) was satisfactorily fulfilled.	
2	Evaluation report by <i>SEO Economisch Onderzoek</i> , a research centre linked to the University of Amsterdam.	A report, issued in September 2024, that evaluates the three subsidy schemes under “The Netherlands continues to learn” in terms of outreach, effectiveness and efficiency, and which gives policy recommendations. It was published online on 3 December 2024 on the website of the Dutch parliament: <a href="https://www.tweede kamer.nl/kamerstukken/brieven_regering/detail?id=2024Z20105&amp;did=2024D47572">https://www.tweede kamer.nl/kamerstukken/brieven_regering/detail?id=2024Z20105&amp;did=2024D47572</a>

### **3. Analysis:**

The justification and substantiating evidence provided by the Netherlands authorities cover all constitutive elements of the milestone.

**An independent evaluation shall be carried out on the socio-economic effects of the subsidy schemes under “The Netherlands continues to learn”.**

The evaluation of the socio-economic effects of the subsidy schemes was conducted by *SEO Economisch Onderzoek* (evidence 2). *SEO Economisch Onderzoek* is an independent research centre linked to the University of Amsterdam. The report specifies on page two that it concerns an evaluation of the crisis program “The Netherlands continues to learn” (*NL Leert Door*). The report specifies that The Netherlands continues to learn consists of three subsidy schemes: professional development advice, training and learning activities, and sectoral pathways. On pages 14 to 23, the report covers the socio-economic effects of the subsidy schemes. (For a further analysis, see below.)

**The evaluation report shall include information on the possible ways to improve policy processes underlying the design and implementation of the schemes.**

Pages 27-28 of the evaluation report (evidence 2) specify policy recommendations based on discussions with participants, trainers, social partners, career advisors, and policymakers. To improve the policy processes underlying the design of the schemes, SEO Economisch Onderzoek recommends:

- reaching more people from vulnerable groups, such as through improved communication by the government and registration procedures,
- involving social partners more actively to increase the relevance of the programs for the labour market,
- asking for compensation from participants to increase commitment while allowing vulnerable groups to be exempted,
- involving existing educational institutions to ensure high-quality certified training, and to integrate subsidies into the financing systems of educational institutions.

To improve the policy processes underlying the implementation of the schemes, the report recommends:

- simplifying the registration procedures and making it more accessible and user friendly,
- controlling quality through random sampling of the offered advice or training and improving support to participants after completion of the program.

**In the evaluation report particular attention shall be paid to the impact of the subsidy schemes on vulnerable groups, including those with an education level of vocational education or lower.**

The report pays attention to the effects of participation in the subsidy schemes on several vulnerable groups, including those with an educational level of vocational education or lower, the self-employed, the long-term unemployed and people with flexible or temporary contracts. On page ten of the evaluation report (evidence 2) an overview is given of the educational background of participants. The overview shows an overrepresentation of participants that are higher educated, while participants that are lower educated are underrepresented. The report states that previous research has shown that the lower educated may lack intrinsic motivation to participate in such schemes, which can be due to, for example, previous negative educational experiences. This might explain the underrepresentation of this vulnerable group in the subsidy schemes. On page 15, the report states that for participants with no starting qualifications (i.e. those with an education level of one year of vocational education or lower), the short-term (after three quarters) increase in labour participation was notable. Furthermore, when asked to evaluate the programs, participants without starting qualifications stated that they had a positive learning experience and were motivated to continue following training in the future (page 22).

The subsidised programmes under *The Netherlands continues to learn* also aimed at reaching other vulnerable groups, such as the self-employed, the long-term unemployed and people with flexible or temporary contracts. An overview of the labour background of participants (page 11) shows that a relatively high percentage of participants have a job, but that these are relatively more often insecure jobs with a temporary contract and a lower hourly wage. The report describes several effects of participation on these vulnerable groups. As a result of participation in the sectoral pathways scheme, participants with an insecure job had a higher chance of getting an indefinite contract (page 21). For unemployed participants of the sectoral pathways scheme, the duration of joblessness was significantly shorter than for those with a similar background that did not participate (page 16). The effect of participation in skills training on the length of unemployment is similarly large, although this effect is not statistically significant due to the small sample size. Furthermore, unemployed participants of the skills training programme stated that the training helped them in finding a new job (page 15). Despite an increase in soft and hard skills, the report states that participation in the subsidised programmes did not lead to a long-term increase of wages (page 20).

**The report shall include policy information on the socio-economic and long-term effect of the subsidy schemes.**

On pages 14-22 of the evaluation report, the effectiveness of the subsidy schemes is analysed by looking at socio-economic effects, including long-term effects. The research makes use of policy information, such as (statistical) data, studies and reports, and input from stakeholders and participants, to analyse and evaluate the effects of the subsidy schemes. It finds long-term effects on the participants' labour market participation and labour market position. These effects are socio-economic in nature, as they influence the financial and social position of citizens and change the structure and development of the Dutch economy.

When looking at policy information on the level of labour market participation during and after the programs, the reports finds that the different schemes under *The Netherlands continues to learn* had different effects on participation in the labour market (page 15). As a result of following the sectoral pathways scheme, labour market participation increased in the short term, but shows no effect in the long term. The effect of skills training and learning activities shows an effect on labour market participation only in the long term, while professional development advice has no effect on labour market participation. Furthermore, the report finds that duration of unemployment decreased significantly among jobless participants of the sectoral pathways scheme (page 17).

The policy information on labour market participation also shows that participants in the programs were more likely to shift sectors (pages 17-19). Participants often shifted away from sectors that shrank during the COVID-19 crisis (such as hospitality, trade, other business services) and moved towards sectors that grew during the COVID-19 crisis (healthcare, government, and education).

On pages 20 and 21, based on policy information from participants' input, the evaluation report finds that *The Netherlands continues to learn* has increased knowledge and skills among participants. Furthermore, data shows that especially participants with a temporary contract that participated in the sectoral pathways scheme saw a higher chance of getting an indefinite contract. Policy information also shows that average wages did not increase as a result of participation.

Participants evaluated the programs positively and were more motivated to follow training activities in the future (page 22). In the long term, this could result in increased time spent on learning and therefore a more knowledgeable and skilled workforce.

**The evaluation report shall be published online.**

An evaluation of the socio-economic effects of the subsidy schemes was conducted by *SEO Economisch Onderzoek*. The results of this research are summarised in a policy report (evidence 2). This report is published on the website of the Dutch parliament:

[https://www.tweede kamer.nl/kamerstukken/brieven\\_regering/detail?id=2024Z20105&did=2024D47572](https://www.tweede kamer.nl/kamerstukken/brieven_regering/detail?id=2024Z20105&did=2024D47572)

The Commission services accessed the link provided by the authorities on 8 September 2025. This check was completed successfully, confirming that the evaluation report is published and accessible online at the aforementioned link.

**Furthermore, in line with the measure description, the investment consists in professional development advice for individuals, activities to support skills development for individuals, the creation of tailor-made sectoral pathways, and an evaluation on the socio-economic effects of the subsidy schemes.** The subsidy schemes under The Netherlands continues to learn concerned a subsidy for (1) professional development advice, (2) training and learning activities, and (3) sectoral pathways. The independent evaluation conducted by SEO Economisch Onderzoek provides a comprehensive analysis of the socio-economic effects of the subsidy schemes.

**4. Commission Preliminary Assessment:** Satisfactorily fulfilled

**Number and name of the Target:** NL-C[C4]-I[2.I1]-T[101], Projects selected to promote digital educational solutions

**Related Measure:** NL-C[C4]-I[2.I1], National Education Lab AI

**Quantitative Indicator:** Number of projects

**Baseline:** 0

**Target:** 20

**Time:** Q2 2024

#### **1. Context:**

The objective of this investment is to develop scalable artificial intelligence (AI) solutions for the learning process in primary and/or secondary education. The investment consists in financial support for digital innovation projects for primary and/or secondary education. Target 101 requires at least 20 projects in digital innovation for primary and/or secondary education to be selected by the Steering Board of the National Education Lab on Artificial Intelligence.

Target 101 is the first step of the implementation of the investment. It will be followed by target 102, where the selected projects shall result in at least 12 products that have reached Technology Readiness Levels 4 and 6. The investment has a final expected date for implementation on 31 December 2025.

#### **2. Evidence provided:**

	Name of the evidence	Short description
1	<b>Summary document</b> duly justifying how the milestone (including all the constitutive elements) was satisfactory fulfilled.	
2	Report by the Steering Board of the National Education Lab on Artificial Intelligence confirming the selection of the projects	Collection of reports (16 June 2023, 31 August 2023, 9 April 2024, 24 May 2024, 5 September 2024, 8 November 2024) by the Management Team and Steering Board on the selection of projects.
3	Document containing project descriptions for 20 projects	The project descriptions for each project are complemented by a specification of the educational stage targeted and an explanation of how it improves the quality of education through digital innovation.
4	Grant decision by the Ministry of Economic affairs, providing the funding for the measure	The grant decision was published on 8 July 2022. The decision to grant the subsidy is found on page 5.
5	Minutes of the Steering Board confirming the approval and selection of projects 2308, 2309, 2310, and 2408	The minutes of two meetings by the Steering Board (6 September 2023, 13 September 2024) confirming the approval of projects 2308, 2309, 2310, and 2408.

### **3. Analysis:**

The justification and substantiating evidence provided by the Dutch authorities cover all constitutive elements of the target.

**At least 20 projects in digital innovation for primary and/or secondary education shall be selected by the Steering Board of the National Education Lab on Artificial Intelligence.**

The Dutch authorities provided a report by the Steering Board of the National Education Lab on Artificial Intelligence (NOLAI) confirming the selection and approval of 16 projects (evidence 2) on pages 6, 10, 18, 22-25. Evidence 5 demonstrates the selection and approval of the remaining 4 projects (2308, 2309, 2310, 2408) in the minutes for two meetings of the Steering Board. The projects were first assessed on several evaluation areas and criteria by nine different groups within the NOLAI (including the Management Team). After a positive assessment by all groups, the projects were then discussed by the Steering Board consisting of a diverse group of education experts, after which the Steering Board made the final selection. According to evidence 1 and 5, the Steering Board made the final selection based on a presentation of the projects and assessments made by the Management Team.

The names of the 20 selected projects (evidence 3) are:

1. mAIchart for teachers in primary education (*mAIchart PO (in)zicht met één dashboard*)
2. Learning to read technically with speech technology (*Technisch leren lezen met ASR*)
3. Adaptive learning as an alternative to tests (*Adaptief leren als alternatief toetsen*)
4. Promoting self-regulation in essay writing (*Bevorderen van zelfregulatie bij het schrijven van essays*)
5. Smart recommendations for a personal learning path (*Slimme aanbevelingen voor een persoonlijk leerpad met co-teach*)
6. Increasing vocabulary through rich context (*Woordenschat vergroten door rijke context*)
7. More efficient queuing through better questioning (*Efficiëntere wachtrij door een betere vraagstelling*)
8. Video-Interactie-Analyse-Tool (VIAT)
9. Promising Determination (*Kansrijke determinatie*)
10. Generative AI (*Generatieve AI*)
11. Improving Reading Skills Through Practical Assignments (*Leesvaardigheid vergroten voor praktijkopdrachten*)
12. Sensors at Work with Montessori Materials (*Montessori-materiaal met sensoren*)
13. Babel Bear, a Tool for Multilingual Children (*Babel-beer voor jonge meertalige kinderen*)
14. Adaptive Learning Materials for Students with a Language Development Disorder (*Adaptief lesmateriaal voor TOS-leerlingen*)
15. Personalized Learning for Calculating Percentages (*Gepersonaliseerd leren rekenen met percentages*)
16. Visualizing Learning Goals for Math Lessons (*Leerdoelen in beeld voor de wiskundeles*)
17. Semi-Automated Grading Assistance (*Semi-geautomatiseerde nakijkondersteuning*)
18. More and Better Reading Through Personalized Support (*Meer en beter lezen door gepersonaliseerde ondersteuningen*)
19. Phase 2 mAIchart (*Fase 2 mAI chart*)
20. Phase 2 GenAI (*Fase 2 GenAI*)

The Dutch authorities also provided a separate document (evidence 3) that provides the description of each of the 20 selected projects and an explanation of how it contributes to the digital innovation of primary and/or secondary education on pages 1-4. The descriptions and explanations were drafted by the project coordinator at the Ministry of Economic Affairs and based on several sources (including reports of the Steering Board, annual reports, etc.). Among the 20 projects, 7 are in digital innovation for primary education and 13 for secondary education.

Furthermore, in line with the description of the measure, **the investment consists in financial support for digital innovation projects for primary and/or secondary education**. The Dutch authorities provided the grant decision (evidence 4) that establishes a subsidy (page 5) for digital innovation projects for primary and/or secondary education.

**4. Commission Preliminary Assessment:** Satisfactorily fulfilled

**Number and name of the Milestone:** NL-C[5.1] – I[1-1] – M[108a], Subsidy schemes embedding training in the healthcare sector

**Related measure:** NL-C[C5]-I[1.I1], Temporary additional human resources capacity for care in times of crisis

**Qualitative Indicator:** Entry into force of subsidy schemes, embedding training in the healthcare sector

**Time:** Q4 2024

## 1. Context

The objective of this investment is to ensure human resources capacity for care in times of crisis. The investment consists in providing education and 'on the job training' and at creating a national healthcare reserve of former healthcare professionals.

Milestone 108a requires the entry into force of subsidy schemes, embedding training in the healthcare sector.

Milestone 108A is the first step of the implementation of the investment. It is accompanied in this payment request by target 110 related to the creation of a national healthcare reserve of former healthcare professions from which healthcare institutions can recruit additional staff in times of a crisis. It will be followed by target 109a related to the number of persons participating in the vocational education and 'on the job training' programme. The investment has a final expected date for implementation in December 2025.

## 2. Evidence provided

	Name of the evidence	Short description
1	Summary document duly justifying how the milestone (including all the constitutive elements) has been satisfactorily fulfilled.	
2	Law on subsidy scheme for training in youth mental healthcare institutions	Law on the subsidy scheme for training in youth mental healthcare institutions 2025 – 2027, as published in the Government Gazette, 11 October 2024, <a href="#">wetten.nl - Regeling - Subsidieregeling Opleidingen in een Jeugd ggz-instelling 2025–2027 - BWBR0035636</a>
3	Laws on subsidy scheme for training as advanced nurse practitioner and training as a physician assistant	Law amending the subsidy scheme for training as an advanced nurse practitioner and training as a physician assistant to extend the duration of operation until 1 July 2028 and to increase the subsidy amount, as published in the Government Gazette, 12 June 2023. Consolidated law on the subsidy scheme for training as advanced nurse practitioner and training as a physician assistant: <a href="#">wetten.nl - Regeling - Subsidieregeling opleiding tot advanced nurse</a>

		<a href="#"><u>practitioner en opleiding tot physician assistant - BWBR0020517</u></a>
4	Law on subsidy scheme for care internships	<p>Law amending the (consolidated) law on the subsidy scheme for care internships to extend the duration of operation until 1 August 2027, as published in the Government Gazette, 29 July 2022</p> <p>The consolidated law on the subsidy scheme for care internships: <a href="#"><u>wetten.nl - Regeling - Subsidieregeling Opleidingen in een Jeugd ggz-instelling 2025–2027 - BWBR0035636</u></a></p>

### **3. Analysis**

The justification and substantiating evidence provided by the Dutch authorities cover all constitutive elements of the milestone.

#### **Entry into force of subsidy schemes, embedding training in the healthcare sector.**

This investment consists of three subsidy schemes that facilitate trainings in different sectors in healthcare.

The first scheme is based on the law on the subsidy scheme for training in youth mental healthcare institutions 2025 – 2027 (evidence 2). The law creates a financial framework through which, according to Article 2 of the law, the Minister of Health can grant subsidies for training courses to institutions providing mental care to young people up to the age of 18. The subsidies are granted per calendar year. The amounts of subsidies per person are provided in the annex to the law for the different categories of mental care (psychiatrist, clinical psychologist, psychotherapist, clinical neuropsychologist and nurse specialist). Article 11 stipulates that the law enters into force on the day after the publication in the Government Gazette (i.e. 12 October 2024) and expires on 1 January 2028.

The second scheme is based on the law amending the (consolidated) law on subsidies for training as advanced nurse practitioner and physician assistant (evidence 3). The law creates a financial framework through which, according to article 2 of the law, the Minister of Health can provide subsidies for the extracurricular costs of the higher vocational education courses advanced nurse practitioner and physician assistant. Extracurricular costs are costs incurred by the healthcare employer during the part of the courses in which students are required to gain practical work experience in health institutions. The subsidy per student amounts to a fixed amount of € 1,964 per month for a maximum of the duration of the course. Article 1 of the law amending the consolidated law states that the law expires on 1 July 2028. Article 2 stipulates that the law enters into force on the day following the publication in the Government Gazette, i.e. 13 June 2023.

The third scheme is based on the law amending the (consolidated) law on subsidies for internships in the care sector (evidence 4). The law creates a financial framework through which, according to Article 2.1 of the law, the Minister of Health can grant an annual subsidy upon request to a care internship provider. The subsidy consists of a contribution for the supervision and wages costs. Article 2.4 of the consolidated law provides the maximum amounts of the subsidy per person and type of internship. Article 1.D of the

law amending the law on subsidies for internships in the care sector states that the law expires on 1 August 2027. Article 2 states that the law enters into force on 1 August 2022.

The three subsidy schemes mentioned above all relate to embedded training in different parts of the healthcare sector. They all have a multiannual duration and can therefore be considered structural as opposed to one off schemes. They also contain clear financial frameworks, i.e. (maximum) subsidy amounts per person, that are adopted by the government, as evidenced by their publication in the Government Gazette.

**4. Commission Preliminary Assessment:** Satisfactorily fulfilled

## **NL-C[C5]-I[1.I1]-T[110]**

**Number and name of the Target:** NL-C[5.1] – I[1-3] – T[110], Temporary additional human resources capacity for care in times of crisis – National Health Care Reserve Pool created

**Related measure:** NL-C[C5]-I[1.I1], Temporary additional human resources capacity for care in times of crisis

**Quantitative Indicator:** Number of reserve ex-healthcare professionals

**Baseline:** 0

**Target:** 2500

**Time:** Q4 2024

### **1. Context**

The objective of this investment is to ensure human resources capacity for care in times of crisis. The investment shall provide financial support for education and 'on the job training' and for creating a national healthcare reserve of former healthcare professionals. Target 110 requires the setting up of a reserve of at least 2500 former healthcare professionals.

Target 110 is the second step of the implementation of the investment. It is accompanied in this payment request by milestone 108A related to subsidy schemes, embedding training in the healthcare sector. It will be followed by target 109a related to the number of persons participating in the vocational education and 'on the job training' programme. The investment has a final expected date for implementation in December 2025.

### **2. Evidence provided**

	Name of the evidence	Short description
1	Summary document duly justifying how the milestone (including all the constitutive elements) has been satisfactorily fulfilled.	
2	Grant decision National Health Reserve	Grant Decision of the Ministry of Health of 8 December 2020 for the Foundation 'Extra Care Together' to set up a National Health Reserve.
3	Webpage with information on communication campaigns of the official website of the National Health Reserve website	The webpage can be accessed through the following link: <a href="#">Tell-a-Friend meld je aan als zorgreservist!   Nationale Zorgreserve</a> . It was consulted on 2 April 2025.
4	Webpage with information on training on the National Health Reserve website.	The webpage can be accessed through the following link: <a href="#">Het leerplatform   Nationale Zorgreserve</a> . It was consulted on 2 April 2025.
5	Webpage with information on matching of former healthcare professionals with	The webpage can be accessed through the following link: <a href="#">Zorgorganisaties   Nationale Zorgreserve</a> . It was consulted on 2 April 2025.

	healthcare institutions on the National Health Reserve website.	
6	Presentation document "Recording and reporting on the work experience of healthcare reservists, National Healthcare Reserve" ( <i>Vastleggen en rapporteren over werkervaring zorgreservisten, Nationale Zorgreserve</i> )	Document issued by the National Health Reserve describing the selection procedure of health reservists. The presentation document is dated 30 January 2025.
7	Anonymised list of former healthcare professionals included in the National Health Reserve on 25 November 2024.	Anonymised reserve list including former healthcare professionals with a unique identifier for each professional.
8	Screenshots of health reservists' data on 23 June 2025.	Screenshots for five reservists, showing how their unique identifier can be linked to their name.

### 3. Analysis

The justification and substantiating evidence provided by the Dutch authorities cover all constitutive elements of the target.

#### **Through communication campaigns and training and matching of former healthcare professionals to healthcare organisations, [...]**

In early 2021, the Foundation Extra Care Together (*Stichting Extra Zorg Samen*) set up a National Health Reserve (*Nationale Zorgreserve*), funded by the Ministry of Health as laid down in its grant decision of 8 December 2020 (evidence 2). The National Health Reserve is an online platform that brings together former healthcare professionals (so-called health reservists) and healthcare institutions. According to the grant decision to set up a National Health Reserve (evidence 2), its aim is to ensure that health reservists can be recruited temporarily by healthcare institutions to help out in times of need, such as during a future health crisis.

The Netherlands provided links to the National Health Reserve website, containing information on communication campaigns (evidence 3), training (evidence 4) and matching of former healthcare professionals to healthcare organisation (evidence 5).

The Commission services accessed the links provided by the authorities on 2 April 2025 to verify whether the reserve of former healthcare professionals was created through communication campaigns and training and matching of former healthcare professionals to healthcare organisations. This check was completed successfully, confirming that:

- i. Communication campaigns and recruitment campaigns were launched prior to the creation and throughout the existence of the National Health Reserve (see evidence 3 of examples of campaign activities in 2022 and 2023). These campaigns featured tv and social media commercials with the aim to bring the National Health Reserve to the attention of former health care professionals who want to temporarily assist in care when capacity problems occur. These communication campaigns made former healthcare professionals aware of the existence of the reserve, thereby contributing to its establishment with a sufficient number of reservists;

- ii. a 'learning platform' enabled health reservists to log in and register for both online and in person trainings belonging to four different 'assignment packages' of the National Health Reserve (care, nursing care, guidance and specialist medical care) (evidence 4). Offering trainings has enabled former health care workers to maintain the necessary level of expertise to be part of the National Health Reserve, thereby supporting the creation of the reserve;
- iii. all hospitals, nursing and care homes, care organisations for the disabled, mental health institutions, municipal health services or home care organisations that are experiencing acute and temporary capacity problems during times of crisis can submit a request for assistance. A call with a suitable package of tasks is then published via the matching platform of the National Health Reserve. The health reservists can submit a request for assistance for which they consider to be eligible in terms of experience and education. Using a script and checklists, health reservists are then selected by the healthcare organisation in consultation with the National Health Reserve. The available health reservists receive a temporary contract and a briefing on the work.

Together, the communication and recruitment campaigns, the learning platform and the matching process as described above brought together health reservists and healthcare institutions in the National Health Reserve. In addition, the communication and recruitment campaigns ensured visibility of the reserve among former healthcare professionals, leading them to apply, thereby contributing to the actual establishment of the reserve. The learning platform and the matching process subsequently ensured a functioning reserve where reservists can update necessary skills and be matched with healthcare organisations in need.

**[...] a reserve of at least 2 500 former healthcare professionals shall be created.**

The Netherlands provided an anonymised list of former healthcare professionals included in the National Health Reserve with a unique identifier for each professional (evidence 7). This list was provided on 25 November 2024 and includes 2509 health reservists. Through the unique identifier, the National Health Reserve has access to the reservists' data, including the ones of the reservist pass (as explained on pages 7, 8 and 9 of evidence 6).

Following the selection of a random sample of 60 units, the Netherlands provided an extract of the National Healthcare Reserve database containing the dates of each reservist's most recent log-in to the part of the website of the National Health Reserve, which is accessible only to registered reservists. For all 60 unique identifiers checked, the date of their most recent log-in on the website was between 29 August 2023 and 11 February 2025, demonstrating that they are active members of the National Health Reserve. The evidence provided for the sample of 60 units therefore confirmed that a reserve of 2509 former healthcare professionals was created, thus exceeding the goal of 2500 former healthcare professionals by nine.

As the random sample of 60 health reservists contained the unique identifier for each health reservist, and not the name of the reservist, the Commission services conducted an additional virtual on-the-spot check on 16 June 2025 to verify, for five randomly selected individuals from the sample of 60 units, whether their unique identifiers correspond to actual names of reservists in the IT system of the National Health Reserve. The check was done for the following ID numbers: 146, 603, 923, 1778, 2343 as shown on the screenshots provided by the Dutch authorities (evidence 8). The check was completed successfully, confirming that the unique identifiers correspond to actual names of reservists.

The Council Implementing Decision requires that the reserve shall contain “former healthcare professionals”. The website of the National Health Reserve describes the cumulative eligibility criteria for interested candidates to be taken up in the National Health Reserve. These are indicated during the registration process, namely: “*Health reservists need to have*

- *A care diploma showing [they] are trained as a nurse, nurse specialist, ‘BMH’ (Bachelor medical care provision), care provider ‘IG’ (individual care), basic physician, general practitioner, medical specialist or master physician’s assistant.*
- *Relevant work experience in care; in a hospital, nursing or care home, in home care, care for the disabled, mental health care, at the Ministry of Defence or a municipal health service (GGD)”.*

In addition to the cumulative eligibility criteria, evidence 6, an internal document issued by the National Health Reserve dated 30 January 2025, describes the registration procedure followed by the National Health Reserve team. During an intake conversation, the candidate reservists are asked for their qualifications and experience (page 12 of evidence 6). Consequently, candidate reservists are required to provide their relevant diplomas and work experience in the so-called reservist pass, the online identity card of reservists. This includes the type of diploma and the names of previous health organisations which employed the candidate reservists, including dates of employment (pages 4, 5 and 6 of evidence 6).

The Commission services conducted a virtual on-the-spot check on 31 January 2025 to verify the eligibility criteria and selection/registration procedure of candidates wishing to become part of the reserve of healthcare professionals. The on-the-spot check was completed successfully, confirming that the eligibility criteria led to only former healthcare professionals being recruited into the National Health Reserve.

#### **4. Commission Preliminary Assessment:** Satisfactorily fulfilled

**Number and name of the Target:** NL-C[C6]-R[1.R6]-T[123], Increase in the number of full-time equivalents of the Financial Intelligence Unit

**Related Measure:** NL-C[C6]-R[1.R6], Anti-money laundering policy

**Quantitative Indicator:** Number

**Baseline:** 82

**Target:** 102

**Time:** Q4 2024

**1. Context:**

The objective of the reform is to strengthen the Netherlands' anti-money laundering framework and to combat the misuse of the Dutch financial system by criminals. The reform consists in increasing the staff of the Financial Intelligence Unit (FIU); and of entry into force of a law that introduces a limit on cash payments on goods.

Target 123 concerns the Financial Intelligence Unit, whose main task is to detect money laundering, fight against fraud and trace financing of crimes. The target requires the number of staff to be increased by 20 full-time equivalents, compared to January 2022.

Target 123 is the first step of the implementation of the reform, and it is accompanied by milestone 124, related to the entry into force of a law that limits cash payments on goods, in this payment request.

**2. Evidence provided:**

	Name of the evidence	Short description
1	<b>Summary document</b> duly justifying how the milestone (including all the constitutive elements) was satisfactory fulfilled.	
2	Report on the formation and occupancy of the FIU as of 01-01-2022	A report generated from the system of the police, detailing the number of the staff of the Financial Intelligence Unit in January 2022, their assigned roles, and actual occupancy of these roles.
3	Report on the formation and occupancy of the FIU as of 31-12-2024	A report generated from the system of the police, detailing the number of the staff of the Financial Intelligence Unit in December 2024, their assigned roles, and actual occupancy of these roles.
4	Excel file calculating the increase in FTE in the FIU between 2022 and 2024	An Excel file created by the Dutch authorities detailing the number of FTE on 01-01-2022, 31-12-2024, the difference between them, and the difference between them excluding overhead.
5	FIU vacancy notice for the role of digital analyst	A vacancy notice published by the Police in March 2023, describing the main tasks of a digital analyst.

6	FIU vacancy notice for the role of financial researcher	A vacancy text published by the Police in August 2024, describing the main tasks of a financial researcher.
7	Copy of the <i>Money Laundering and Terrorist Financing (Prevention) Act</i> of 15 July 2008, published in the Official Journal ( <i>Staatsblad</i> , No. 303) on 29 July 2008.	The Money Laundering and Terrorist Financing (Prevention) Act, which states the statutory task of the Financial Intelligence Unit.

### 3. Analysis:

The justification and substantiating evidence provided by the Dutch authorities cover all constitutive elements of the target.

**The staff of the Financial Intelligence Unit (FIU) shall be increased by 20 full-time equivalents, compared to January 2022,**

The staff of the Financial Intelligence Unit (FIU) was increased with 29.18 FTE in actual occupancy (from 66.56 in 2022 to 95.74 in 2024), excluding overhead, between January 2022 and December 2024. This reaches the goal of increasing the staff by at least 20 full-time equivalents.

A report on the formation and occupancy of the FIU in January 2022 (evidence 2) shows the actual occupancy at function level of the unit in January 2022. A similar report shows the formation and occupancy of the FIU in December 2024 (evidence 3). Evidence 4 is an Excel file showing a calculation of the increase in FTE from 2022 to 2024 in actual occupancy, excluding overhead, which amounts to 29.18 FTE. Thus, the staff of the FIU has been increased by 20 FTE in actual occupancy, fulfilling the requirement.

**whose main task shall be to detect money laundering, fight against fraud and trace financing of crimes.**

The *Money Laundering and Terrorist Financing (Prevention) Act* (evidence 7) includes the statutory task of the Financial Intelligence Unit. Article 13 lists the tasks that the FIU shall perform, which all aim at preventing and detecting money laundering, fighting against underlying predicate offenses and tracing financing of terrorism.

The increase in FTEs aimed specifically at improving the tactical and strategic analysis teams. Evidence 2 and 3 show that large increases in FTEs are observed in the following roles:

- Digital analysts (increase of 7.3 FTE), who combine technological, strategic and tactical skills to improve analyses, thereby enhancing the detection of potential financial criminal activities (evidence 5)
- Financial researchers (increase of 12 FTE), who look for signs of money laundering and financing of terrorism, and uncover underlying criminal structures (evidence 6).

The statutory task set out in article 13 of the *Money Laundering and Terrorist Financing (Prevention) Act* (evidence 7) and the vacancy notices of the roles in the unit in which a large increase can be found (evidence 2 and 3), show that the main task of the staff of the FIU is to detect money laundering, fight against fraud and trace financing of crimes.

### 4. Commission Preliminary Assessment: Satisfactorily fulfilled

**Number and name of the Milestone:** NL-C[C6]-R[2.R6]-M[124], Entry into force of a law that introduces a limit on cash payments on goods

**Related Measure:** NL-C[C6]-R[2.R6], Anti-money laundering policy

**Qualitative Indicator:** Provision in the law providing for its entry into force

**Time:** Q1 2025

### 1. Context:

The objective of the reform is to strengthen the Netherlands' anti-money laundering framework and to combat the misuse of the Dutch financial system by criminals. The reform consists of the reinforcement of the Financial Intelligence Unit (FIU) by employing 20 additional full-time equivalents; and of the entry into force of a law that introduces a limit on cash payments on goods.

Milestone 124 concerns the entry into force of a law that introduces a limit on cash payments on goods.

Milestone 124 is the second step of the implementation of the reform. It is accompanied by target 123, related to the increase in the number of staff of the Financial Intelligence Unit, in this payment request.

### 2. Evidence provided:

	Name of the evidence	Short description
1	<b>Summary document</b> duly justifying how the milestone (including all the constitutive elements) was satisfactory fulfilled.	
2	Copy of the <b>amendment to the Anti-Money Laundering Act in connection with the prohibition of cash payments for goods above EUR 3.000</b> (Anti-Money Laundering Plan Act) (hereinafter referred to as "the Act") published in the Official Journal (Staatsblad, No. 262) on 11 June 2025.	Link to the publication: <a href="#">Staatsblad 2025, 262   Overheid.nl &gt; Officiële bekendmakingen</a>
3	Copy of the publication of the <b>Decree establishing the date of entry into force of the Anti-Money Laundering Act</b> in connection with the prohibition of cash payments for goods above EUR 3.000, hereinafter referred to as "the Royal Decree" published in the Official Journal (Staatsblad, No. 362) on 3 November 2025.	Link to the publication: <a href="#">Staatsblad 2025, 362   Overheid.nl &gt; Officiële bekendmakingen</a>
4	Copy of the publication of the <b>Anti-Money Laundering Act</b> (hereinafter referred to as "the original Law") published in the Official Journal (Staatsblad, No. 124) on 14 May 2025.	
5	Copy of the <b>explanatory memorandum</b> accompanying the amendment to the Anti-Money Laundering Act submitted to Parliament in 2022.	Link to the publication: <a href="#">Kamerstuk 36228, nr. 3   Overheid.nl &gt; Officiële bekendmakingen</a>

### 3. Analysis:

The justification and substantiating evidence provided by the Netherlands authorities cover all constitutive elements of the milestone.

### **Entry into force of a law that introduces a limit on cash payments on goods.**

The amendment to the Anti-Money Laundering Act in connection with the prohibition of cash payments for goods above EUR 3.000 (the 'Act') (Evidence 2) was published in the Official Journal (*Staatsblad*, No. 262) on 11 June 2025. The Act amends the original Law (Evidence 4), published in the Official Journal (*Staatsblad*, No. 124) on 14 May 2025. A Royal Decree establishing the date of entry into force of the Act (Evidence 3) was published in the Official Journal (*Staatsblad*, No. 362) on 3 November 2025. The Royal Decree provides the entry into force of the Act as of 1 January 2026, with the exception of Article IIA. Article IIA concerns the entry into force of a requirement to accept cash payments under EUR 3.000, which is unrelated to the milestone.

Article 1f of the Act provides that institutions defined in Article 1a, paragraph 4, subparagraphs (i), (k), and (p) are prohibited to make or accept the payment of goods in cash for an amount of EUR 3.000 or more, or the equivalent in foreign currency, irrespective of whether the transaction takes place in one action or through multiple ones that appear to be linked.

At the time the Act was published, another (unrelated) amendment of the original Law was ongoing, which entered into force before the Act. As described in Article IVA of the Act, because the other amendment entered into force before the entry into force of the Act, the fourth paragraph is changed to include subparagraphs (i), (k), and (n). This means that, as set out in Article 1a, paragraph 4, the limit on cash payments on goods applies to the following institutions:

- natural persons, legal persons or companies that act on a professional or commercial basis as buyers or sellers of goods (subparagraph (i));
- natural or legal persons or companies acting on a professional or commercial basis as purchasers or sellers of works of art (subparagraph (k));
- pawn shops, defined as natural or legal persons or companies offering pawn loans in the exercise of their profession or business (subparagraph (n)).

### **4. Commission Preliminary Assessment: Satisfactorily fulfilled**

**Number and name of the Milestone:** NL-C[8]-I[1]-T[128], Sustainable energy and energy savings interventions subsidised

**Related Measure:** NL-C[8]-I[1], Investment subsidy for sustainable energy and energy savings

**Quantitative Indicator:** Number of subsidised interventions

**Baseline:** 0

**Goal:** 605 320

**Time:** Q4 2025

### **1. Context:**

The objective of this measure is to scale-up 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). This investment provides subsidies to households for energy savings interventions.

Target 128 relates to subsidising at least 605 320 interventions for sustainable energy and energy savings.

Target 128 is the first step of the implementation of the investment. It will be followed by target 83, related to the subsidisation of sustainable energy and energy savings in the fourth payment request.

### **2. Evidence provided:**

	Name of the evidence	Short description
1	<b>Summary document</b> duly justifying how the target (including all the constitutive elements) was satisfactorily fulfilled	
2	An excel list of 622 574 subsidised interventions	Specifying for each intervention: its unique identifier (reference number), the type of intervention and the last three digits of the applicants' BSN numbers.
3	Background note on the methodology by which energy demand savings of the subsidised interventions are calculated	The background note is written by the Netherlands Enterprise Agency (RVO) to explain the methodology and parameters used in evidence 4, to calculate the primary energy demand savings resulting from the interventions and contains references to the independent studies from which the parameters are taken.
4	A spreadsheet containing the calculation of primary energy demand savings of subsidised interventions	The file specifies the parameters used for estimating the primary energy demand as a result of the subsidised interventions. It applies varying estimates of energy demand reduction based on the type of intervention and the age of the dwelling.
5	Sample of 60 interventions selected by the Commission	For each intervention, the following documentary evidence was provided: a subsidy

		disbursement decision and a screen shot from the system administering the subsidy containing the applicants' citizen service number (BSN)
6	Publication of the regulation establishing the subsidy scheme in the Government Gazette (Staatscourant)	The regulations sets out the eligible energy efficiency improvements that are eligible and the conditions for disbursement of the subsidy

### 3. Analysis:

The justification and substantiating evidence provided by the Dutch authorities cover all constitutive elements of the target.

**At least 605 230 interventions under the investment subsidy for sustainable energy and energy savings (for example solar boilers, insulation, and heat pumps) shall be concluded as demonstrated by the disbursement decision.**

The Netherlands provided a list of subsidised interventions (evidence 2), specifying the type of interventions subsidised: 9 354 solar boilers, 418 463 insulations and 194 757 heat pumps. The list therefore contains a total of 622 574 interventions, overachieving the target of 605 230 interventions.

Following the selection of a random sample of 60 units the Netherlands submitted copies of the subsidy disbursement decisions issued by the Netherlands Enterprise Agency (RVO). The disbursement decisions included a description of the intervention subsidised under the investment subsidy for sustainable energy and energy savings and the application's unique identifier. Articles 4.5.12 and 4.5.13 of the regulation establishing the subsidy (evidence 6) specify the conditions under which the subsidy is disbursed. The articles specify that households can only request the subsidy after the intervention is completed and need to provide evidence of the purchase and installation of the device or the insulation in the form of invoices for purchase and installation and corresponding proofs of payment. If this information is part of the application, RVO can issue the disbursement decision, which therefore demonstrates that the interventions were concluded. The authorities also provided screen shots from the system administering the subsidy for each sampled intervention, demonstrating that the applicants' BSN numbers matched the last three digits of the BSN numbers contained in the excel list (evidence 2). Subsequently, an on-the-spot check was done which verified that the BSN numbers are indeed consistent with the screen shots. Each of the 60 sampled interventions were checked by linking, through the description of the subsidised intervention and the unique identifier, each document to the information provided in the Excel list of 622 574 energy efficiency improvements. The checks done in detail are:

- i) The reference number of the disbursement decision matches the one indicated in the Excel list.
- ii) The type of intervention as indicated in the excel list matches the intervention in the disbursement decision.
- iii) The subsidy applications and disbursements have been filed in 2022, 2023 and 2024.
- iv) The last three digits of the BSN number in the excel file match the last three digits of the applicants' BSN numbers.

The 60 sampled disbursement decisions show that interventions have been concluded under the investment subsidy for sustainable energy and energy savings. The evidence provided for a sample of 60 units confirmed that this requirement of the target has been met.

**The interventions shall achieve on average at least a 30% primary energy demand reduction as demonstrated by a report issued by the Netherlands Enterprise Agency (RVO) simulating energy savings based on an established and objective methodology. The requirement of achieving on average at least a 30% primary energy demand reduction shall refer to the total interventions subsidised under this target.**

The report simulating the primary energy demand savings from the subsidy for the purpose of this target consists of a description of the methodology (evidence 3) and a spreadsheet containing the calculations (evidence 4). The methodology is based on i) on data provided by Statistics Netherlands, the Netherlands Enterprise Agency and the Netherlands Organisation for Applied Scientific Research (TNO) on the ex-ante average energy consumption of five dwelling types (based on construction years) that are representative of the renovated dwellings under the subsidy and ii) expected energy savings of the different supported interventions in each of the five dwelling types as established in the study “Background report to the ISDE, SEEH and national heat fund monitor” by TNO.

The methodology is established as it has been applied to estimate the impact of several energy efficiency subsidy schemes in the Netherlands and objective as it has been developed by independent institutions and the evidence provides the input data and parameters used transparently.

Based on this methodology, the estimated primary energy demand reduction as a result of the 622 574 energy efficiency improvements supported under target 128 is 38.5%. The interventions therefore achieve on average at least a 30% primary energy demand reduction, as demonstrated by the report.

#### **4. Commission Preliminary Assessment: Satisfactorily fulfilled**

**Number and name of the Target:** NL-C[C8]-R[1.R1]-T[133], Adoption of 12 'Provincial Multiannual Programmes for Energy and Climate Infrastructure 2.0'

**Related Measure:** NL-C[C8]-R[1.R1], [REPowerEU] Energy market reform package

**Quantitative Indicator:** Number of programmes adopted

**Baseline:** 0

**Target:** 12

**Time:** Q2 2025

#### **1. Context:**

The objective of this reform is to tackle several challenges related to energy markets that the Netherlands is facing. The reform consists in actions aimed at reducing congestion on the Dutch electricity grid.

Milestone 133 concerns the adoption of 12 'Provincial Multiannual Programmes for Energy and Climate Infrastructure 2.0' (hereinafter referred to as a "pMIEK").

Milestone 133 is the third step of the implementation of the reform, and it follows milestone 131, related to the entry into force of a decision by the Authority for Consumers and Markets amending the electricity grid code, and milestone 132, related to the entry into force of a ministerial decree establishing the priority framework for electricity grid investments. It will be followed by milestone 134, related to the entry into force of an act amending the Environmental Decision.

#### **2. Evidence provided:**

	Name of the evidence	Short description
1	Summary document	Summary document duly justifying how the milestone (including all the constitutive elements) has been satisfactorily fulfilled.
2	pMIEK 2.0 Drenthe	This is the Provincial Multiannual Programme for Energy and Climate Infrastructure 2.0 for the province of Drenthe
3	pMIEK 2.0 Flevoland	This is the Provincial Multiannual Programme for Energy and Climate Infrastructure 2.0 for the province of Flevoland
4	pMIEK 2.0 Gelderland	This is the Provincial Multiannual Programme for Energy and Climate Infrastructure 2.0 for the province of Gelderland
5	pMIEK 2.0 Groningen	This is the Provincial Multiannual Programme for Energy and Climate Infrastructure 2.0 for the province of Groningen
6	pMIEK 2.0 Noord Brabant	This is the Provincial Multiannual Programme for Energy and Climate Infrastructure 2.0 for the province of Noord Brabant

7	pMIEK 2.0 Noord Holland	This is the Provincial Multiannual Programme for Energy and Climate Infrastructure 2.0 for the province of Noord Holland
8	pMIEK 2.0 Limburg	This is the Provincial Multiannual Programme for Energy and Climate Infrastructure 2.0 for the province of Limburg
9	pMIEK 2.0 Overijssel	This is the Provincial Multiannual Programme for Energy and Climate Infrastructure 2.0 for the province of Overijssel
10	pMIEK 2.0 Zuid Holland	This is the Provincial Multiannual Programme for Energy and Climate Infrastructure 2.0 for the province of Zuid Holland
11	pMIEK 2.0 Friesland	This is the Provincial Multiannual Programme for Energy and Climate Infrastructure 2.0 for the province of Friesland
12	pMIEK 2.0 Utrecht	This is the Provincial Multiannual Programme for Energy and Climate Infrastructure 2.0 for the province of Utrecht
13	pMIEK 2.0 Zeeland	This is the Provincial Multiannual Programme for Energy and Climate Infrastructure 2.0 for the province of Zeeland
14	A copy of the Ministerial Decree of 7 November 2018, establishing the Investment Plan and Quality of Electricity and Gas Scheme, published in the Official Journal on 12 November 2018 (hereinafter referred to as the "Electricity and Gas Investment Plan and Quality Regulation")	The Electricity and Gas Investment Plan and Quality Regulation includes a legal obligation for grid operators to include projects with pMIEK status in their investment plans.
15	A copy of the Programme Energy Main Structure of 1 March 2024, published in the Government Gazette (Staatscourant) on 5 March 2024	The Programme Energy Main Structure provides insight into new national onshore energy infrastructure needed in the future.
16	A copy of the decision list of the provincial executive of the province Drenthe of 28 January 2025, including the approval of the pMIEK 2.0 Drenthe	This decision list demonstrates that the pMIEK 2.0 was adopted.
17	A copy of the decision list of the provincial executive of the province Flevoland of 25 February 2025, including the approval of the pMIEK 2.0 Flevoland	This decision list demonstrates that the pMIEK 2.0 was adopted.
18	A copy of the decision list of the provincial executive of the province Gelderland of 28 January 2025, including the approval of the pMIEK 2.0 Gelderland	This decision list demonstrates that the pMIEK 2.0 was adopted.
19	A copy of the decision list of the provincial executive of the province Groningen of 21	This decision list demonstrates that the pMIEK 2.0 was adopted.

	January 2025, including the approval of the pMIEK 2.0 Groningen	
20	A copy of the decision list of the provincial executive of the province Noord Brabant of 4 February 2025, including the approval of the pMIEK 2.0 Noord Brabant	This decision list demonstrates that the pMIEK 2.0 was adopted.
21	A copy of the decision list of the provincial executive of the province Noord Holland of 4 February 2025, including the approval of the pMIEK 2.0 Noord Holland	This decision list demonstrates that the pMIEK 2.0 was adopted.
22	A copy of the decision list of the provincial executive of the province Limburg of 1 April 2025, including the approval of the pMIEK 2.0 Limburg	This decision list demonstrates that the pMIEK 2.0 was adopted.
23	A copy of the decision list of the provincial executive of the province Overijssel of 11 March 2025, including the approval of the pMIEK 2.0 Overijssel	This decision list demonstrates that the pMIEK 2.0 was adopted.
24	A copy of the decision list of the provincial executive of the province Zuid Holland of 11 March 2025, including the approval of the pMIEK 2.0 Zuid Holland	This decision list demonstrates that the pMIEK 2.0 was adopted.
25	A copy of the decision list of the provincial executive of the province Friesland of 25 March 2025, including the approval of the pMIEK 2.0 Friesland	This decision list demonstrates that the pMIEK 2.0 was adopted.
26	A copy of the decision list of the provincial executive of the province Utrecht of 25 March 2025, including the approval of the pMIEK 2.0 Utrecht	This decision list demonstrates that the pMIEK 2.0 was adopted.
27	A copy of the decision list of the provincial executive of the province Zeeland of 8 April 2025, including the approval of the pMIEK 2.0 Zeeland	This decision list demonstrates that the pMIEK 2.0 was adopted.

### 3. Analysis:

The justification and substantiating evidence provided by the Dutch authorities cover all constitutive elements of the milestone.

**A total of 12 'Provincial Multiannual Programmes for Energy and Climate Infrastructure (pMIEK) 2.0' (one for each province) shall be adopted.**

For each of the 12 provinces in the Netherlands, a 'Provincial Multiannual Programmes for Energy and Climate Infrastructure (pMIEK) 2.0' was adopted by the provincial executive of the relevant province:

1. Province of Drenthe:

- the pMIEK 2.0 can be found in evidence 2;
- the proof of adoption can be found in evidence 16;

2. Province of Flevoland:
  - the pMIEK 2.0 can be found in evidence 3;
  - the proof of adoption can be found in evidence 17;
3. Province of Gelderland:
  - the pMIEK 2.0 can be found in evidence 4;
  - the proof of adoption can be found in evidence 18;
4. Province of Groningen:
  - the pMIEK 2.0 can be found in evidence 5;
  - the proof of adoption can be found in evidence 19;
5. Province of Noord Brabant:
  - the pMIEK 2.0 can be found in evidence 6;
  - the proof of adoption can be found in evidence 20;
6. Province of Noord Holland:
  - the pMIEK 2.0 can be found in evidence 7;
  - the proof of adoption can be found in evidence 21;
7. Province of Limburg:
  - the pMIEK 2.0 can be found in evidence 8;
  - the proof of adoption can be found in evidence 22;
8. Province of Overijssel:
  - the pMIEK 2.0 can be found in evidence 9;
  - the proof of adoption can be found in evidence 23;
9. Province of Zuid Holland:
  - the pMIEK 2.0 can be found in evidence 10;
  - the proof of adoption can be found in evidence 24;
10. Province of Friesland:
  - the pMIEK 2.0 can be found in evidence 11;
  - the proof of adoption can be found in evidence 25;
11. Province of Utrecht:
  - the pMIEK 2.0 can be found in evidence 12;
  - the proof of adoption can be found in evidence 26;
12. Province of Zeeland:
  - the pMIEK 2.0 can be found in evidence 13;
  - the proof of adoption can be found in evidence 27.

The fact that this concerns 'Provincial Multiannual Programmes for Energy and Climate Infrastructure (pMIEK) 2.0' is evidenced by the titles of evidence 2 – 13.

**These programmes shall include energy infrastructure projects by grid operators related to the expansion of the electricity grid.**

A pMIEK contains the medium- and long-term programming and prioritisation of regional energy infrastructure (evidence 15, p. 11 - 12).

Pursuant to article 2.5 of the Electricity and Gas Investment Plan and Quality Regulation (evidence 14), any project included in a pMIEK must be included in the investment plans of the grid operators.

Each pMIEK 2.0 (evidence 2 – 13) includes several energy infrastructure projects by grid operators related to the expansion of the electricity grid at the provincial level, including but not limited to the following projects:

1. pMIEK province of Drenthe (evidence 2):
  - new 110/20kV station Emmen North;
  - new 110/20kV station Emmen Bargermeer;
  - new high voltage / medium voltage station Assen Zeijerveen;
2. pMIEK province of Flevoland (evidence 3):
  - realisation of 380/150/20kV substation near Almere (east);
  - realisation of 380/150kV substation near Lelystad;
  - new 150kV connection Almere-Almere Pampus 2;
3. pMIEK province of Gelderland (evidence 4):
  - expansion/replacement of 380 kV and 150 kV Dodewaard substation;
  - expansion/replacement of 380 kV Doetinchem substation and 150 kV Langerak substation;
  - new 380/150kV station Rivierengebied;
4. pMIEK province of Groningen (evidence 5):
  - new 110/20kV station Groningen West 1;
  - new 110/20kV station Groningen West 2;
  - new 110/20kV station Groningen North-West;
5. pMIEK province of Noord Brabant (evidence 6):
  - 380 kV high-voltage connection Rilland-Tilburg;
  - 380kV grid connection Maasbracht-Eindhoven;
  - electricity grid reinforcement in North Brabant (Moerdijk and Geertruidenberg);
6. pMIEK province of Noord Holland (evidence 7):
  - New 150/50/10 kV substation between Krommenie-Uitgeest;
  - New 150/50/10 kV substation near Hilversum;
  - New 150kV connection. 150kV stations Amstelveen Langs de Akkeren and Amstelveen;
7. pMIEK province of Limburg (evidence 8):
  - extension of an electricity station in Beersdal;
  - grid expansion 380kV Eindhoven-Maasbracht;
  - new electricity station Brunssum East;
8. pMIEK province of Overijssel (evidence 9):
  - new transformer at the high-voltage 380kV Hengelo Oele substation;
  - two new high voltage / medium voltage stations (near Twekkelo and Glane);
  - new high voltage / medium voltage substation at Deventer and reinforcing 110kV connections
9. pMIEK province of Zuid Holland (evidence 10):
  - new 50/10kV station in Valkenburg;
  - new 50kV-station in Alphen Noord-West;
  - new 150/50kV station in Ridderkerk-Bolnes;

10. pMIEK province of Friesland (evidence 11):
  - new 110/20 kV station Boksumerdyk;
  - new 110/20 kV station Sneek;
  - grid reinforcement Westring Friesland 110kV,
11. pMIEK province of Utrecht (evidence 12):
  - new 150 kV station Amersfoort;
  - new 150 kV station Utrecht Noord;
  - expansion 150 kV station Oudenrijn;
12. pMIEK province of Zeeland (evidence 13):
  - expansion 150kV station Rilland;
  - expansion high voltage / medium voltage station in the region of Kapelle, Yerseke and Kruiningen;
  - expansion high voltage / medium voltage station Borssele.

**4. Commission Preliminary Assessment:** Satisfactorily fulfilled