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2024/0158 (NLE)

Proposal for a

**COUNCIL IMPLEMENTING DECISION**

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

{SWD(2024) 169 final}

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## **COUNCIL IMPLEMENTING DECISION**

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

THE COUNCIL OF THE EUROPEAN UNION,

Having regard to the Treaty on the Functioning of the European Union,

Having regard to Regulation (EU) 2021/241 of the European Parliament and of the Council of 12 February 2021 establishing the Recovery and Resilience Facility<sup>1</sup>, and in particular Article 20(1) thereof,

Having regard to the proposal from the European Commission,

Whereas:

- (1) Following the submission of the national recovery and resilience plan ('RRP') by Poland on 3 May 2021, the Commission has proposed its positive assessment to the Council. The Council approved the positive assessment by means of the Council Implementing Decision of 17 June 2022<sup>2</sup>. That Council Implementing Decision was amended on 8 December 2023<sup>3</sup>.
- (2) On 30 April 2024, Poland made a reasoned request to the Commission to make a proposal to amend the Council Implementing Decision of 17 June 2022 in accordance with Article 21(1) of Regulation (EU) 2021/241 on the grounds that the RRP is partially no longer achievable because of objective circumstances. On that basis, Poland has submitted an amended RRP.

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

- (3) The amendments to the RRP submitted by Poland because of objective circumstances concern 50 measures.
- (4) Poland has explained that seven measures are no longer totally achievable because supply chain disruptions and high inflation/construction costs have led to problems in implementation with an impact on the related milestones and targets. This concerns, respectively, target goal with sequential number B17L, under measure B3.2.1 (Investments in risk neutralisation and the restoration of large-scale brownfield sites and the Baltic Sea), under component B (Green energy and energy intensity

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<sup>1</sup> OJ L 57, 18.2.2021, p. 17.

<sup>2</sup> ST 9728 2022 INIT; ST 9728 2022 ADD 1.

<sup>3</sup> ST 15835 2023 REV; ST 15835 2023 ADD 1.

reduction). This also concerns milestone removal with sequential number D6L, under measure D3.2 (Creation of favourable conditions for the development of the medicines and medical devices sector) and the respective investment, and milestones removal with sequential number D7L and D8L, under measure D3.2.1 (Developing the potential of the medicines and medical devices sector – investments linked to the production of API in Poland) and the respective investment, under component D (Effectiveness, accessibility and quality of the health system). This also concerns milestone timeline and description with sequential number E19G and targets goal and description with sequential numbers E19aG and E20G, under measure E2.1.2 (Railways passenger rolling stock), milestone description with sequential number E21G, under measure E2.1.3 (Intermodal projects), target name, timeline and description with sequential number E4L, under measure E1.2.1 (Zero-emission public transport in cities (trams)) and targets name, goal and description with sequential numbers E27G and E28G, under measure E2.2.2 (Enhance transport safety), under component E (Green, smart mobility). On this basis, Poland has requested that the descriptions of those milestones, targets or measures be amended, and their implementation timeline be extended. The Annex to the Council Implementing Decision of 17 June 2022 should be amended accordingly.

- (5) Poland has explained that for 18 measures, better alternatives for their implementation exists in order to achieve the original ambition of the measure. This concerns, respectively, milestone description with sequential number A13G and target goal and description with sequential number A16G, under measure A1.3.1 (Implementation of land-use planning reform), target goal and description with sequential number A40G, under measure A2.4.1 (Investment in the development of research capacities) and the description and timeline of the respective investment, targets goal and description with sequential number A3L and A4L, under measure A2.5.1 (A program to support the activities of entities in the cultural and creative industries to stimulate their development) and timeline of the respective investment, milestones timeline and description with sequential numbers A51G and A52G, under measure A4.1 (Effective institutions for the labour market) and the description and the timeline of the respective investment, milestone timeline and description with sequential number A57G, under measure A4.2 (Reform to improve the labour market situation of parents by increasing access to high-quality childcare for children up to the age of three) and the description of the respective investment, milestone name, indicator, timeline and description with sequential number A70G, under measure A4.6 (Increase labour market participation of certain groups by developing long-term care) and the description of the respective investment, under component A (Resilience and competitiveness of the economy). This also concerns target name and description with sequential number B26L, under measure B3.4.1 (Investments in a green transformation of cities), under component B (Green energy and energy-intensity reduction). Moreover this concerns milestone name and description with sequential number C3G, under measure C1.1 (Facilitating the development of network infrastructure to ensure universal access to high-speed internet), targets goal, name and description with sequential numbers C14G and C15G, under measure C2.1.2 (Level-playing field for schools with mobile multimedia devices – investments related to the fulfilment of minimum equipment standards) and the description and timeline of the respective investment, milestones name, timeline and description with sequential numbers C21G and C22G, under measure C3.1 (Enhancing the cybersecurity of information systems, strengthening the data processing infrastructure and optimising the infrastructure of the law enforcement services) and the description and timeline of

the respective investment, target name and description with sequential number C25G, under measure C3.1.1 (Cybersecurity – CyberPL, infrastructure of data processing and optimization of the infrastructure of law enforcement services) and the description and of the respective investment, under component C (Digital Transformation). This also concerns milestones name, indicators, timeline and description with sequential numbers D1G, D2G, D3G, D4G, D5G and D8G, under measure D1.1 (Improving the effectiveness, accessibility and quality of health services) and the description of the respective reform, milestones name, timeline and description with sequential numbers D9G, D10G and targets name, goal, timeline and description with sequential numbers D11G, D12G, D13G and D14G, under measure D1.1.1 (Development and modernisation of the infrastructure of highly specialised care centres and other healthcare providers) and the description and timeline of the respective investment, targets unit of measure, goal and description with sequential numbers D19G and D20G, under measure D1.1.2 (Accelerating the digital transformation of health by further developing digital health services), target description with sequential number D21G and milestones description with sequential numbers D25G and D27G, under measure D2.1 (Creating the right conditions for an increase in the number of medical staff), milestone name and indicators with sequential number D34G, milestone removal with sequential number D35G, targets name, goal and description with sequential numbers D36G, and D37G, under measure D3.1.1 (Comprehensive development of research in the field of medical sciences and health sciences) and the description of the respective investment, under component D (Effectiveness, accessibility and quality of the health system). This also concerns milestone name, timeline and description with sequential number E4G, combined with the introduction of new milestones E4aG, E4bG and E4cG, under measure E1.1 (Increase in the use of environmentally friendly transport) and the description of the respective measure, milestone removal with sequential number E9G and targets removal with sequential numbers E10G, E11G and E12G under measure E.1.1.1 (Support for a low-carbon economy), under component E (Green, smart mobility). On this basis, Poland has requested that the descriptions of those milestones, targets and measures be amended, and their implementation timeline be extended. The Annex to the Council Implementing Decision of 17 June 2022 should be amended accordingly.

- (6) Poland has also explained that for 14 measures, a better alternative allowing to reduce the administrative burden in implementation exists, while the level of ambition of the respective measures is preserved. This concerns, respectively, the measure description of measure B1.2 (Facilitating the energy saving obligation for energy companies), targets indicators and description with sequential numbers B8G, B9G, B10G and B11G, under measure B1.1.2 (Replacement of heat sources and improvement of energy efficiency in single family residential buildings) and the description of the respective investment, milestone description with sequential number B4G, under measure B1.1 (Clean air and energy efficiency) and the description of the respective investment, measure description of measure B1.1.1 (Investment in heat sources in district heating systems), milestone description with sequential number B2L, under measure B1.2.1 (Energy efficiency and RES in companies – investments with the highest greenhouse gas reduction potential), milestone description with sequential number B32L, under measure B3.6 (Improving the conditions for the development of renewable energy sources) and the description of the respective measure, milestones name, indicators, description and timeline with sequential numbers B37G and B38G under measure B2.2.3 (Construction of offshore terminal infrastructure), under component B (Green energy and energy-intensity reduction). This also concerns

milestone description with sequential number C16G, under measure C1.2.3 (E-competences), as well as description of measure C2.2.1 (Equipping schools/institutions with adequate ICT devices and infrastructure to improve the overall performance of education system) with a corresponding milestone description with sequential number C14L, under component C (Digital Transformation). It also concerns description of milestone with sequential number E1G under measure E1.1 (Increase in the use of environmentally friendly transport) and milestones with sequential numbers E1L and E2L under measure E1.2 (Increase the share of zero and low emission transport, prevent and reduce the negative impact of transport on the environment) and the description of the respective measure, under component E (Green, smart mobility). This also concerns milestone description E13G and target description and timeline for E14G, under measure E.1.1.2 (Zero and low-emission collective transport (buses)), and the description of the respective investment, milestone description with sequential number E17G and target name, timeline and description with sequential number E18G, combined with the introduction of a new target with sequential number E18aG under measure E.2.1.1 (Railways lines), under component E (Green, smart mobility). This also concerns milestone description with sequential number F4G, under measure F2.1 (Improving the process of law-making) and the description of the respective reform, under component F (Improving the quality of institutions and the conditions for the implementation of the RRP). This also concerns targets description with sequential number G15L, under measure G3.1.4 (Support for the national energy system - Energy Support Fund), under sub-component G3.1 (Improving renewable energy deployment, green skills, and energy efficiency), component G (REPowerEU). On this basis, Poland has requested that the descriptions of those milestones, targets and measures be amended, and their implementation timeline be extended. The Annex to the Council Implementing Decision of 17 June 2022 should be amended accordingly.

- (7) Poland has explained that in the case of five measures, unexpected legal or technical difficulties have caused significant delays in the implementation, impacting the ability to fully achieve the milestones and targets in their original format. This concerns, respectively, targets timeline with sequential numbers A55G and A56G, under measure A4.1.1 (Investment in support of labour market institution reform) and the description and timeline of the respective investment, under component A (Resilience and competitiveness of the economy). This also concerns targets name, goal, description with sequential numbers C4G, C5G, C6G, under measure C1.1.1 (Ensuring access to very high-speed internet in white spots) and the description of the respective investment, and milestones name, indicators, timeline and description with sequential numbers C7G, C8G, C9G and C10G, under the measure C2.1 (Scaling up digital applications in the public sphere, the economy and society) and the description and timeline of the respective investment, under component C (Digital Transformation). This also concerns milestone removal with sequential number D3L and targets removal with sequential numbers D4L and D5L, under measure D1.2.1 (Development of long-term care by modernisation of medical entities' infrastructure at district level) with the respective investment, under component D (Effectiveness, accessibility and quality of the health system). This also concerns target timeline with sequential number E16G, under measure E2.1 (Enhance the competitiveness of the railway sector), under component E (Green, smart mobility). On this basis, Poland has requested that the descriptions of those milestones, targets or measures be amended, and their implementation timeline be extended. The Annex to the Council Implementing Decision of 17 June 2022 should be amended accordingly.

- (8) Poland has further requested to use the resources freed up by the removal of measures and the decrease in the level of their implementation under Article 21 of Regulation (EU) 2021/241 to increase the level of implementation of three measures and to introduce three new measures. This concerns, respectively, targets with sequential numbers A21G, A23G, A25G and A26G, and a new target with sequential numbers A26aG, under measure A1.4.1 (Investments to diversify and shorten the supply chain of agricultural and food products and build the resilience of the entities in the chain) and the description and timeline of the respective investment, under component A (Resilience and competitiveness of the economy). This also concerns a new measure B1.1.5 (Improvement of energy efficiency in multi-apartment residential buildings) with sequential targets B42G and B43G, under component B (Green energy and energy-intensity reduction). This also concerns new targets with sequential number C13bG, C13cG and C13dG and adjusting target C12G, under measure C2.1.1 (Public e-services, IT solutions improving the functioning of administrations and economic sectors) and the description of the respective investment, under component C (Digital Transformation). This also concerns new milestone with sequential number D38G and new targets with sequential numbers D39G and D40G, under the new measure D4.1.1 (Development of long-term care by modernisation of medical entities' infrastructure at district level) and the description of the respective investment, under component D (Effectiveness, accessibility and quality of the health system). This also concerns new target with sequential number E18aG, under measure E2.1.1 (Railways lines) under component E (Green, smart mobility). This also concerns new measure E3.1.1 (Facility for support of a low-carbon economy), new milestones with sequential numbers E7L, E8L, E9L and target with sequential number E10L. On this basis, Poland has requested that the descriptions of those targets and measures be amended, to increase the level of their required implementation and to introduce new measures, with subsequent milestones and targets. The Annex to the Council Implementing Decision of 17 June 2022 should be amended accordingly.
- (9) The Commission considers that the reasons put forward by Poland justify the amendment(s) pursuant to Article 21(2) of Regulation (EU) 2021/241, and the Annex to the Council Implementing Decision of 17 June 2022 should be amended accordingly.

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

- (10) The distribution of milestones and targets in instalments should be modified to take into account the amendments to the plan and the indicative timeline presented by Poland.

#### ***Corrections of clerical errors***

- (11) Sixteen clerical errors have been identified in the text of the Council Implementing Decision, affecting the description of milestone A2G, under measure A1.1 (Reform of the fiscal framework), target name, goal and description with sequential number A16G and target baseline with sequential number A17G, under measure A1.3.1 (Implementation of land-use planning reform), target A28G under measure A2.1.1 (Investments supporting robotisation and digitalisation in enterprises), milestone with sequential number A52G, under measure A4.1 (Effective institutions for the labour market), milestone indicator and description with sequential number A69G, under measure A4.6 (Increase labour market participation of certain groups by developing long-term care), under component A (Resilience and competitiveness of the economy). This also concerns the milestone description with sequential number B41G, under

measure B3.1.1 (Investments in wastewater treatment systems and water supply in rural areas), description of measures B1.1.3 (Thermal modernization of schools) and subsequent targets name B12G and B13G, B1.1.4 (Strengthening the energy efficiency of local social activity facilities), B1.2.1 (Energy efficiency and RES in companies), B2.1.1 (Investment in hydrogen, hydrogen manufacturing, storage and transport), B3.1 (Support of sustainable water and wastewater management in rural areas), description of milestone with sequential number B24L, under measure B3.4 (Enabling framework for green transition investments in urban areas), description of milestones with sequential numbers B29L and B30L, under measure B3.5.1 (Investments in energy-efficient housing for low- and average-income households), under component B. This also affects the correction of the amount included in the description of the investment under measure C4.1.1 under component C (Digital Transformation). The Council Implementing Decision should be amended to correct these clerical errors that does not reflect the content of the RRP submitted to the Commission on 3 May 2021, as agreed between the Commission and Poland. These corrections do not affect the implementation of the measures concerned.

### ***Commission's assessment***

- (12) The Commission has assessed the amended RRP against the assessment criteria laid down in Article 19(3) of Regulation (EU) 2021/241.
- (13) The Commission considers that the amendments put forward by Poland do not affect the positive assessment of the RRP set out in the Council Implementing Decision ST-15835-2023-REV-1 of 17 June 2022 on the approval of the assessment of the RRP for Poland regarding the relevance, effectiveness, efficiency and coherence of the RRP against the assessment criteria laid down in Article 19(3), points (a), (b), (c), (d), (da), (db), (e), (f), (g), (h), (i), (j) and (k).

### ***Contribution to the green transition including biodiversity***

- (14) In accordance with Article 19(3), point (e), of and Annex V, criterion 2.5, to Regulation (EU) 2021/241, the modified RRP contains measures that contribute to a large extent (rating A) to the green transition, including biodiversity, or to addressing the challenges resulting therefrom. The measures supporting climate objectives account for an amount which represents 45 % of the RRP's total allocation, calculated in accordance with the methodology set out in Annex VI to Regulation (EU) 2021/241. In accordance with Article 17 of that Regulation, the modified RRP is consistent with the information included in the National Energy and Climate Plan 2021-2030.
- (15) The measures removed or reduced do not significantly impact the overall ambition of the RRP regarding the green transition. The climate contribution of the modified RRP has decreased from 46.6 % to 45 % compared to the amended assessment.

### ***Costing***

- (16) In accordance with Article 19(3), point (i), of and Annex V, criterion 2.9, to Regulation (EU) 2021/241, the justification provided in the amended RRP on the amount of the estimated total costs of the RRP is to a medium extent (rating B) reasonable and plausible, is in line with the principle of cost efficiency and is commensurate with the expected national economic and social impact.
- (17) The original assessment determined that Poland had provided estimated costs for each investment included in the RRP. The justification provided by Poland on the amount of the estimated total costs of the RRP was, to a medium extent, reasonable, plausible,

in line with the principle of cost-efficiency and commensurate with the expected national economic and social impact.

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

#### ***Positive assessment***

- (19) Following the positive assessment by the Commission of the amended RRP with the finding that the RRP satisfactorily complies with the criteria for assessment set out in Regulation (EU) 2021/241, in accordance with Article 20(2) of and Annex V to that Regulation, the reforms and investment projects necessary for the implementation of the amended RRP, the relevant milestones, targets and indicators, and the amount made available from the Union for the implementation of the amended RRP in the form of non-repayable financial support should be set out.

#### ***Financial contribution***

- (20) The estimated total costs of Poland's amended RRP is EUR 59 818 157 236, which is equivalent to PLN 266 282 978 035 at the European Central Bank's reference rate for EUR-PLN of 3 May 2021, the European Central Bank's reference rate for EUR-PLN of 31 August 2023, and the European Central Bank's reference rate for EUR-PLN of 30 April 2024. Amounts in euros referred to in the descriptions of the measures and the corresponding milestones and targets have been calculated on the same basis and should be assessed taking this into account.
- (21) As the amount of the estimated total costs of the amended RRP is higher than the updated maximum financial contribution available for Poland, the total financial contribution determined in accordance with Articles 20(4), 21a(6) and Article 21b(2) of Regulation (EU) 2021/241 allocated for Poland amended RRP should be equal to EUR 25 276 853 716.

#### ***Loans***

- (22) The loan support made available to Poland amounting to EUR 34 541 303 518 remains unchanged.
- (23) The Council Implementing Decision of 17 June 2022 on the approval of the assessment of the recovery and resilience plan for Poland should therefore be amended accordingly. For the sake of clarity, the Annex to that Implementing Decision should be replaced entirely,



HAS ADOPTED THIS DECISION:

*Article 1*

The assessment of the modified RRP of Poland on the basis of the criteria provided for in Article 19(3) of Regulation (EU) 2021/241 is approved. The reforms and investment projects under the RRP, the arrangements and timetable for the monitoring and implementation of the RRP, including the relevant milestones and targets and the additional milestones and targets related to the payment of non-repayable financial support and the loan, the relevant indicators relating to the fulfilment of the envisaged milestones and targets, and the arrangements for providing full access by the Commission to the underlying relevant data are set out in the Annex to this Decision.

*Article 2*

The Council Implementing Decision of 17 June 2022 on the approval of the assessment of the recovery and resilience plan for Poland is amended as follows:

the Annex is replaced by the text set out in the Annex to this Decision.

*Article 3*

*Addressee*

This Decision is addressed to the Republic of Poland.

Done at Brussels,

*For the Council  
The President*