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COMMISSION IMPLEMENTING DECISION

of 16.9.2024

**on the authorisation of the disbursement of the first instalment of the non-repayable
support for the Netherlands**

(Only the Dutch text is authentic)

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THE EUROPEAN COMMISSION,

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

Having regard to Regulation (EU) 2021/241 of the European Parliament and of the Council of 12 February 2021 establishing the Recovery and Resilience Facility¹, and in particular Article 24(5) thereof,

Whereas:

- (1) According to Article 4(2) of Regulation (EU) 2021/241, the specific objective of the Recovery and Resilience Facility is to provide Member States with financial support with a view to achieving the milestones and targets of reforms and investments as set out in their recovery and resilience plans.

Council Implementing Decision of 16 October 2023 amending Council Implementing Decision of 4 October 2022 on the approval of the assessment of the recovery and resilience plan for the Netherlands² (the ‘Council Implementing Decision’) provides that the Union is to release instalments in accordance with the Financing Agreement conditional on a decision by the Commission, taken in accordance with Article 24(5) of Regulation (EU) 2021/241, that the Netherlands has satisfactorily fulfilled the relevant milestones and targets identified in relation to the implementation of the recovery and resilience plan.

- (2) On 24 May 2024, the Netherlands submitted a request for payment, accompanied by a management declaration and a summary of audits. The request concerned the first instalment of the non-repayable support. Pursuant to Article 24(3) of Regulation (EU) 2021/241, the Commission assessed on a preliminary basis whether the relevant milestones and targets set out in the Council Implementing Decision had been satisfactorily fulfilled. For the purpose of this assessment, the operational arrangements concluded between the Commission and the Netherlands³ in accordance with Article 20(6) of Regulation (EU) 2021/241, were taken into account.
- (3) The Commission made a positive preliminary assessment of the satisfactory fulfilment of all 30 relevant milestones and targets related to the non-repayable support and, in accordance with Article 24(4) of Regulation (EU) 2021/241, provided its findings to

¹ OJ L 57, 18.2.2021, p. 17.

² See document ST 12275/22 INIT; ST 12275/22 INIT ADD1 amended by ST 13613/1/23; ST 13613/1/23 ADD1, not yet published.

³ Recovery and Resilience Facility Operational arrangements between the European Commission and the Netherlands, entered into force on 22 February 2024.

the Economic and Financial Committee asking for its opinion on the satisfactory fulfilment of the relevant milestones and targets. In accordance with Article 25(4) of that Regulation, the Commission provided the competent committee of the European Parliament with an overview of its preliminary findings concerning the satisfactory fulfilment of the relevant milestones and targets. The Economic and Financial Committee agreed with the Commission positive preliminary assessment and was of the opinion that the Netherlands has satisfactorily fulfilled all the milestones and targets associated with the payment request. The Commission has taken the opinion of the Economic and Financial Committee into account for its assessment.

- (4) Section 2(1)(1.1) of the Annex to the Council Implementing Decision provides the relevant milestones and targets that are to be satisfactorily fulfilled for the first instalment of the non-repayable support for an amount of EUR 1 332 776 071.
- (5) Milestone 3 provides for the entry into force of a law introducing the industrial CO2 levy. The evidence provided by the Netherlands demonstrates that the required legislation has entered into force accordingly. On the basis of the due justification provided, the milestone should be considered as satisfactorily fulfilled.
- (6) Milestone 4 provides for the entry into force of a law tightening the industrial CO2 levy. The evidence provided by the Netherlands demonstrates that the required legislation has entered into force accordingly. On the basis of the due justification provided, the milestone should be considered as satisfactorily fulfilled.
- (7) Milestone 5 provides for the entry into force of a law increasing the air travel tax for air passengers departing from an airport in the Netherlands. The evidence provided by the Netherlands demonstrates that the required legislation has entered into force accordingly. On the basis of the due justification provided, the milestone should be considered as satisfactorily fulfilled.
- (8) Milestone 35 provides for the set-up of Quantum Delta NL, that should receive support under the National Growth Fund to stimulate quantum computing and networking, and support research and skills development in the quantum field. The milestone provides that a program built in phases shall be published. The evidence provided by the Netherlands demonstrates that the government followed the positive advice of the expert committee and granted support to Quantum Delta NL under the National Growth Fund. In addition, it was demonstrated that Quantum Delta NL presented a project proposal to the National Growth Fund, which included a detailed action plan divided in two phases. On the basis of the due justification provided, the milestone should be considered as satisfactorily fulfilled.
- (9) Milestone 46 provides for the finalisation of the planning study of the Rail Traffic Design for the rail track section between Kijfhoek and the Belgian border. The evidence provided by the Netherlands demonstrates that this planning study was finalised, in line the relevant legislation and regulations on railway safety and interoperability. On the basis of the due justification provided, the milestone should be considered as satisfactorily fulfilled.
- (10) Milestone 58 provides for the entry into force of the Open Government Act, an act ensuring that public sector information is easy to access digitally by citizens, the press and media, Members of Parliament and their staff. The evidence provided by the Netherlands demonstrates that the required legislation has entered into force accordingly, and through its entry into force, the scope of transparency requirements, as well as mandatory disclosure, was extended to specific categories of public

information. The legislation further allowed for the shortening of the processing period for requests for public information and prescribed the setting up of an advisory board on transparency. On the basis of the due justification provided, the milestone should be considered as satisfactorily fulfilled.

- (11) Milestone 59 provides for the publication of updated action plans to improve the digital accessibility of information systems of the central government organisations, namely its Ministries together with their autonomous administrative bodies and agencies. The evidence provided by the Netherlands demonstrates that updated action plans for all twelve Ministries, together with their autonomous administrative bodies and agencies, were published and they all addressed the eight priorities to improve the digital accessibility of their information systems, as outlined in the milestone description. On the basis of the due justification provided, the milestone should be considered as satisfactorily fulfilled.
- (12) Milestone 67 provides for reducing the distortions in the housing market, by better aligning the taxation of rental property with the actual economic value it represents to property owners through increasing the vacant possession value ratio (leegwaarderatio) in the Dutch tax system. The evidence provided by the Netherlands demonstrates that the law increasing the vacant possession value ratio has entered into force accordingly. On the basis of the due justification provided, the milestone should be considered as satisfactorily fulfilled.
- (13) Milestone 69 provides for the conclusion of agreements between the national government and provinces on the province specific number of new dwellings to be realised, specifying that at least 900 000 new dwellings are to be completed and operational by 2030, of which 600 000 dwellings are to be affordable. The evidence provided by the Netherlands demonstrates that agreements on the realization of new dwellings were concluded accordingly. On the basis of the due justification provided, the milestone should be considered as satisfactorily fulfilled.
- (14) Milestone 73 provides for the entry into force of legislation establishing an increased income-dependency of rent in social housing by setting the new maximum increase of the monthly rent at EUR 50 for medium-income tenants and EUR 100 for high-income tenants. The evidence provided by the Netherlands demonstrates that the required legislation has entered into force accordingly. The Council Implementing Decision required that the legislation related to the 2022 maximum rent increase shall enter into force by 1 January 2022, and the relevant legislation entered into force on 1 July 2022. Whilst this constitutes a minimal substantive deviation from the requirement of the Council Implementing Decision, this deviation is acceptable as the 2022 maximum rent increase legislation had entered into force at the time of the assessment. On the basis of the due justification provided, the milestone should be considered as satisfactorily fulfilled.
- (15) Milestone 74 provides for the publication of a letter to Parliament from the Ministry of the Interior and Kingdom Relations, identifying actions to address bottlenecks that delay the planning process, permit issuances and legal procedures related to residential building projects, as well as a timetable with concrete steps for the implementation of the actions. The evidence provided by the Netherlands demonstrates that a letter from the Minister of the Interior and Kingdom Relations to Parliament, accompanying an action plan including a timetable with concrete steps for the implementation of the actions, was published. On the basis of the due justification provided, the milestone should be considered as satisfactorily fulfilled.

- (16) Milestone 81 provides for the entry into force of the regulation establishing a renovation subsidy scheme for public sector real estate. The evidence provided by the Netherlands demonstrates that the required legislation has entered into force accordingly. On the basis of the justifications provided, the milestone should be considered as satisfactorily fulfilled.
- (17) Milestone 84 provides for the entry into force of the law on the reduction of the tax deduction for self-employed persons to reduce the tax difference between employed and self-employed persons. The evidence provided by the Netherlands demonstrates that the law reducing the annual tax deduction for the self-employed persons has entered into force accordingly. On the basis of the due justification provided, the milestone should be considered as satisfactorily fulfilled.
- (18) Milestone 87 provides for the entry into force of a new pension law which abolishes the systemic redistribution between different age groups (doorsneesystematiek), establish an age independent pension contribution rate with pension rights accrual matching the contribution and establish the rules for new pension contracts based on pension accrual in capital terms. The evidence provided by the Netherlands demonstrates that the new pension law has entered into force accordingly. On the basis of the due justification provided, the milestone should be considered as satisfactorily fulfilled.
- (19) Milestone 90 provides for the sending of a letter by the Dutch government to Parliament which details the planned actions to reduce bogus self-employment and to describe (a) the steps to be taken to abolish the enforcement moratorium on the law deregulating the assessment of employment relationships, (b) the actions to intensify public enforcement of that law and increase the capacity of the relevant executing agencies, and (c) preventive actions against bogus self-employment. The evidence provided by the Netherlands demonstrates that such a letter was sent by the Dutch government to Parliament detailing the planned actions to reduce bogus self-employment. On the basis of the due justification provided, the milestone should be considered as satisfactorily fulfilled.
- (20) Target 93 provides for 68 705 individuals to receive career advice by qualified career advisors to support them in reorienting their careers. The evidence provided by the Netherlands demonstrates that 67 890 individuals received career advice. This was verified on the basis of the evidence provided for a sample of 60 units. Whilst this constitutes a minimal numerical deviation of 1.2% from the requirement of the Council Implementing Decision, the overall objective of this target is considered met notwithstanding this minor deviation. On the basis of the due justification provided, the target should be considered as satisfactorily fulfilled.
- (21) Target 94 provides for 119 000 individuals to participate in free training and learning activities to support skills development. Individuals could participate in multiple trainings in different categories, where the categories differed in terms of training length and the minimum value of the training. Article 6 of the Regulation establishes three distinct training categories: (1) category A – trainings with a minimum value of €150 and length of at least 8 hours; (2) category B – trainings with a minimum value of €500 and length of at least 16 hours; and (3) category C – trainings with a minimum value of €1000 and a study load equivalent to a certificate or diploma at secondary or higher education level. The value of the training specified in the categories does not represent the cost for participants, given that, as explained above, the trainings were subsidised and therefore offered free of charge. Article 9 of the sector-specific

Regulation specifies four categories (C1 to C4), with the first category not falling under target 94 because the minimum value of the training (€75) does not correspond to categories A, B, and C from Article 6 of the Regulation. Training categories C2, C3 and C4 are equivalent to categories A, B and C from Article 6 of the Regulation, respectively, both regarding the minimum value and the training length. Based on the description of the trainings in Article 6 of the Regulation and Article 9 of the sector-specific Regulation, the types of training provided in the three categories are considered to be substantially different and supporting different skills. Therefore, if an individual completed a training in two or three different categories this was considered as two or three participations in training. Individuals within this target are therefore interpreted as participants per category of training, in line with the contextual interpretation of the Council Implementing Decision requirements. The evidence provided by the Netherlands demonstrates that there were 114 156 participants in free training and learning activities. This was verified on the basis of the evidence provided for a sample of 60 units. Whilst this constitutes a minimal numerical deviation of 4.1% from the requirement of the Council Implementing Decision, the overall objective of this target is considered met notwithstanding this minor deviation. On the basis of the due justification provided, the target should be considered as satisfactorily fulfilled.

- (22) Milestone 105 provides for the launch of an online platform by the Ministry of Education, Culture and Science to support pupils in the last year of secondary school with their final exam, containing webinars, assignments and instructional videos on examination topics. The evidence provided by the Netherlands demonstrates that the online platform was launched, fulfilling the requirements of the milestone. On the basis of the due justification provided, the milestone should be considered as satisfactorily fulfilled.
- (23) Target 106 provides for at least 300 school boards receiving funding enabling them to support pupils in the last year of secondary school with the aim of mitigating learning losses due to the COVID-19 pandemic. The target further provides that schoolboards of schools with disadvantaged pupils should receive additional financial support. The evidence provided by the Netherlands demonstrates that such funding was received by 342 school boards. This was verified on the basis of the evidence provided for a sample of 60 units. On the basis of the due justification provided, the target should be considered as satisfactorily fulfilled.
- (24) Target 107 provides for 75 000 digital devices (laptops and tablets) to support online and hybrid education for students in primary education, secondary education and vocational secondary education. The evidence provided by the Netherlands demonstrates that a total of 76 092 digital devices were provided to the school boards in primary education, secondary education and vocational education. This was verified on the basis of the evidence provided for a sample of 60 units. On the basis of the due justification provided, the target should be considered as satisfactorily fulfilled.
- (25) Target 113 provides for at least 1 000 grants awarded to care providers for the use of different e-health applications (such as online healthcare via video connection, diagnosis via an application and medicine dispensers) in general medical care, district nursing, community care, mental healthcare and social assistance. The evidence provided by the Netherlands demonstrates that these grants were awarded to care providers. This was verified on the basis of the evidence provided for a sample of 60 units. On the basis of the due justification provided, the target should be considered as satisfactorily fulfilled.

- (26) Milestone 114 provides for the development and operationalisation of a support system for researchers composed of a service desk at regional level and a central service desk at national level. The evidence provided by the Netherlands demonstrates that this support system was developed and is operational. On the basis of the due justification provided, the target should be considered as satisfactorily fulfilled.
- (27) Milestone 119 provides the entry into force of the law tackling mismatches in the application of the arm's length principle, eliminating mismatches that relate to a difference in transfer pricing or in valuation of acquired assets which lead to double non-taxation. The evidence provided by the Netherlands demonstrates that the required legislation has entered into force accordingly. On the basis of the due justification provided, the milestone should be considered as satisfactorily fulfilled.
- (28) Milestone 120 provides the entry into force of amendments to the Corporate Income Tax Act to avoid the application of the specific interest deduction limitation when it leads to an exemption from taxes on negative interests and positive currency results. The evidence provided by the Netherlands demonstrates that the required legislation has entered into force accordingly. On the basis of the due justification provided, the milestone should be considered as satisfactorily fulfilled.
- (29) Milestone 121 provides the entry into force of amendments to the Corporate Income Tax Act (CITA) to limit the exemption from taxes due to liquidation and cessation losses by introducing three necessary conditions (temporal, territorial and quantitative condition) for these losses to be tax-deductible. The evidence provided by the Netherlands demonstrates that the required legislation has entered into force accordingly. On the basis of the due justification provided, the milestone should be considered as satisfactorily fulfilled.
- (30) Milestone 122 provides the entry into force of a Law amending the Corporate Income Tax Act (CITA) to limit loss relief. The evidence provided by the Netherlands demonstrates that the required legislation has entered into force accordingly. On the basis of the due justification provided, the milestone should be considered as satisfactorily fulfilled.
- (31) Milestone 125 provides the development of a central repository system for monitoring the implementation of the RRF. The evidence provided by the Netherlands demonstrates the system includes all relevant data related to the implementation of the RRP, comprising the monitoring of the achievement of milestones and targets and data required by Article 22 (2) (d) (i) to (iii) of the RRF Regulation. On the basis of the due justification provided, the milestone should be considered as satisfactorily fulfilled.
- (32) Milestone 126 provides the entry into force of a ministerial decree amending the statute of the audit body to set up and carry out system audits and substantive testing related to the Dutch RRP. The evidence provided by the Netherlands demonstrates that the ministerial decree has entered into force accordingly. The ministerial decree refers, nonetheless, to the mandate to act as the audit authority for the Dutch RRP and to prepare a summary of audits on the use of European funds for each payment request. Whilst this constitutes a minimal formal deviation from the requirement of the Council Implementing Decision, this deviation is acceptable, as the general mandate to act as the audit authority for the Dutch RRP and to prepare the summary of audits is further specified in the task assignment by the Ministry of Finance to the audit body, stating that the activities of the audit body include system audits and audits on milestones and targets, which is consistent with the definition of substantive testing. As of this, this minimal deviation does not change the nature of the measure and does not affect the

progress towards achieving the reform that the milestone represents. On the basis of the due justification provided, the milestone should be considered as satisfactorily fulfilled.

- (33) Milestone 127 provides the entry into force of a ministerial decree amending the organisational decision of the Ministry of Finance, which officially mandates the Programme Directorate for the recovery and resilience facility of the Ministry of Finance as the coordinating body for the implementation of Netherlands' recovery and resilience plan. The evidence provided by the Netherlands demonstrates that the ministerial decree has entered into force accordingly. On the basis of the due justification provided, the milestone should be considered as satisfactorily fulfilled.
- (34) Milestone 131 provides for the entry into force of a decision by the Authority for Consumers and Markets amending the electricity grid code, notably to provide additional instruments to grid operators for flexible grid use when the grid is congested, as well as to provide incentives for demand reduction and for reallocation of grid capacity to users of the grid. The evidence provided by the Netherlands demonstrates that the required decision has entered into force accordingly. On the basis of the due justification provided, the milestone should be considered as satisfactorily fulfilled.
- (35) Following the fully positive assessment concerning the Kingdom of the Netherlands' payment request, in accordance with Article 24(5) of Regulation (EU) 2021/241, the disbursement of the financial contribution for the first instalment of the non-repayable support should be authorised.
- (36) This Decision should be without prejudice to procedures relating to distortions of the operation of the internal market that may be undertaken, in particular under Articles 107 and 108 of the Treaty on the Functioning of the European Union. It does not override the requirement for Member States to implement the measures in accordance with Union and national law and, in particular, to notify instances of potential State aid to the Commission under Article 108 of the Treaty on the Functioning of the European Union.
- (37) The measures provided for in this Decision are in accordance with the opinion of the Committee established by Article 35(1) of Regulation (EU) 2021/241,

HAS ADOPTED THIS DECISION:

Article 1

Authorisation of the disbursement of the non-repayable support

The disbursement of the first instalment of the non-repayable support as laid down in Section 2(1)(1.1) of the Annex to the Council Implementing Decision of 16 October 2023 amending Council Implementing Decision of 4 October 2022 on the approval of the assessment of the recovery and resilience plan for the Netherlands for an amount of EUR 1 332 776 071 is authorised.

Article 2
Addressee

This Decision is addressed to the Kingdom of the Netherlands.

Done at Brussels, 16.9.2024

For the Commission
Paolo GENTILONI
Member of the Commission