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COMMISSION IMPLEMENTING DECISION

of 5.4.2024

on the authorisation of the disbursement of the first instalment of the non-repayable support and the first instalment of the loan support for Poland

(Only the Polish 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 17 June 2022 on the approval of the assessment of the recovery and resilience plan for Poland² (the ‘Council Implementing Decision’) provides that the Union is to release instalments in accordance with the Financing Agreement and the Loan Agreement conditional on a decision by the Commission, taken in accordance with Article 24(5) of Regulation (EU) 2021/241, that Poland has satisfactorily fulfilled the relevant milestones and targets identified in relation to the implementation of the recovery and resilience plan.

- (2) On 15 December 2023 Poland 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 and the first instalment of the loan 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 Poland³ 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 26 relevant milestones related to the non-repayable support and all 12 relevant milestones and targets related to the loan support and, in accordance with Article 24(4) of Regulation (EU) 2021/241, provided its findings to the Economic and Financial

¹ OJ L 57, 18.2.2021, p. 17 and OJ L 63, 28.2.2023, p. 1.

² ST 9728/22 INIT, ST 9728/22 ADD 1, ST 15835/ 23 INIT, ST 15835/ 23 ADD 1, not yet published.

³ Recovery and Resilience Facility Operational arrangements between the European Commission and Poland, entered into force on 9 December 2022.

Committee asking for its opinion on the satisfactory fulfilment of the relevant milestones and one target. 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 target. The Economic and Financial Committee agreed with the Commission positive preliminary assessment and concluded that Poland has satisfactorily fulfilled all the milestones and targets associated with the first payment request submitted by Poland. The Commission has taken the opinion of the Economic and Financial Committee into account for its assessment.

- (4) Section 2(1)(2.1.1) of the Annex to the Council Implementing Decision provides the relevant milestones that are to be satisfactorily fulfilled for the first instalment of the non-repayable support for an amount of EUR 2 758 738 902.
- (5) Section 2(2.2)(2.2.1) of the Annex to the Council Implementing Decision provides the relevant milestones and a target that are to be satisfactorily fulfilled for the first instalment of the loan support for an amount of EUR 4 178 257 125.
- (6) Milestone A1G provides for the publication of the Concept Note on the Standardised Chart of Accounts integrated with budget classification, which shall present the description and set-up of a new classification system. The evidence provided by Poland demonstrates that the Concept Note was published and it presented the description and set-up of a new classification system. On the basis of the due justification provided, the milestone should be considered as satisfactorily fulfilled.
- (7) Milestone A3G provides for extending the scope and coverage of the stabilising Expenditure Rule to more units of the general government, specifically to the state special-purpose funds. The evidence provided by Poland demonstrates that the amendments to the Act on Public Finances extended the scope and coverage of the stabilising expenditure rule and allowed for increasing the transparency and efficiency of public finance management. On the basis of the due justification provided, the milestone should be considered as satisfactorily fulfilled.
- (8) Milestone A5G provides for the entry into force of a legislative package that shall aim at eliminating legal barriers affecting the investment climate. The evidence provided by Poland demonstrates that such legislative package has entered into force. Given that the legislative package consists of different acts, the different acts entered into force on different dates. It is noted that whereas the Council Implementing Decision requires the entry into force of a legislative package, the ‘template of the application form for determining the location of a public purpose investment or development conditions’ was adopted through a ministerial regulation rather than an act of the parliament. Whilst this constitutes a minimal formal deviation from the requirement of the Council Implementing Decision, it 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.
- (9) Milestone A18G provides for the entry into force of a new law to fight against the unfair use of contractual advantages in the agricultural and food trade sector. The evidence provided by Poland demonstrates that the act has entered into force and meets the requirements of the milestone, namely it endorses a set of principles on good practices in vertical relations in the food supply chain as well as protects all trade transactions of agricultural and food products against unfair trade practices. On the basis of the due justification provided, the milestone should be considered as satisfactorily fulfilled.

- (10) Milestone A20G provides for the adoption of criteria for the selection of beneficiaries for all the projects under the investment to diversify and shorten the supply chain of agricultural and food products and to build the resilience of entities in the chain. The evidence provided by Poland demonstrates that following the public consultations, the criteria were adopted, and they give preference to the areas of digitalisation, job creation, environmental protection and sustainable food production practices as well as to circular economy, including actions related to preventing food waste. On the basis of the due justification provided, the milestone should be considered as satisfactorily fulfilled.
- (11) Milestone A27G provides for the entry into force of a new law for supporting the automation and digitisation and innovation of enterprises by introducing a tax relief for robotisation. To that end, the tax relief should allow all entrepreneurs to write off part of robotisation-related costs from their tax base at the end of the tax year. The evidence provided by Poland demonstrates that the law has entered into force and that it gives enterprises and entrepreneurs the right to deduct 50% of the robotisation costs incurred in a year from their tax base at the end of the tax year. Moreover, the law lists the eligible costs incurred for robotisation for the purposes of the tax relief, and the list corresponds to that required by the milestone. On the basis of the due justification provided, the milestone should be considered as satisfactorily fulfilled.
- (12) Milestone A38G provides for entry into force of an act amending the law on higher education and science to broaden the catalogue of entities that may create special purpose vehicles together with universities. The evidence provided by Poland demonstrates that the act has entered into force and that it enables research institutes, institutes of the Łukasiewicz Network and institutes of the Polish Academy of Sciences, to be shareholders or partners of a special purpose vehicle together with universities. It is noted that whereas the description of the milestone provides for ‘the creation of special purpose vehicles designed especially for the commercialisation of R&D results’, the name of the milestone and the description the corresponding reform included in the of Recovery and Resilience Plan of Poland, read together, provide for broadening of the catalogue of entities that may create special purpose vehicles together with universities rather than for the possibility of creating special purpose vehicles designed especially for the commercialisation of research and development. On the basis of the due justification provided, the milestone should be considered as satisfactorily fulfilled.
- (13) Milestone A39G provides for the establishment of rules for the use of laboratories and knowledge transfer of institutes supervised by the Minister of Agriculture and Rural Development. The evidence provided by Poland demonstrates that Poland adopted recommendations related to the principles of using research infrastructure as well as knowledge transfer and the commercialisation of scientific research results and development works. It is noted that whereas the Council Implementing Decision requires that ‘rules’ must be established for the aforementioned purpose, the Minister of Agriculture and Rural Development adopted ‘recommendations’. Whilst this constitutes a minimal deviation from a formal requirement of the Council Implementing Decision, this minimal deviation 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.
- (14) Milestone A59G provides for the entry into force of an act amending the Act on the care of children up to three years of age aimed at changing the organisation of the system of financing care for children up to the age of three with a view to

implementing a single coherent financing management system for the creation and functioning of the childcare services for children up to the age of three. The evidence provided by Poland demonstrates that the act has entered into force and, on this basis, the “Programme for the development of childcare institutions for children up to the age of 3 ‘Maluch+’ 2022-2029”, combining various financial streams that support the creation and functioning of the childcare facilities, was implemented. On the basis of the due justification provided, the milestone should be considered as satisfactorily fulfilled.

- (15) Milestone A60G provides for the creation and deployment of an operational IT system that comprises different sources of financing to manage the creation and the running of childcare facilities for children up to three years of age. The evidence provided by Poland as well as the on-the-spot-check conducted by the Commission services proved that the IT system is fully functioning. The Council Implementing Decision requires that the IT system be used by the final recipients of the financial support. Although the IT system (the new module for the Nursery Register) is limited to municipalities and does not concern private entities, the applications submitted by private entities through the Emp@tia portal are fully processed by the relevant authorities for the MALUCH+ 2022-2029 programme support via the Nursery Register. Whilst this constitutes a minimal substantive deviation from the requirement of the Council Implementing Decision, it should be noted that the IT system supports projects submitted by all final recipients - public and private entities creating and running childcare institutions. Furthermore, the Council Implementing Decision requires that the system combine different sources of financing childcare (European funds, national financing from the central budget, local governments financing). However, the IT system does not combine the local government resources to support financing and creation of childcare facilities for children up to the age of three. Whilst this constitutes a minimal substantive deviation from the requirement of the Council Implementing Decision, it should be noted that the IT system only mirrors the rules of the MALUCH+ programme, which has always been a state-level programme designed to provide the support from the central budget to municipalities and private entities in creating or functioning of childcare places. On the basis of the due justification provided, the milestone should be considered as satisfactorily fulfilled.
- (16) Milestone A62G provides for the entry into force of an act on the social economy. The evidence provided by Poland demonstrates that the act has entered into force and that it regulates the basic issues related to the sector of social economy as outlined in the Annex to the Council Implementing Decision. On the basis of the due justification provided, the milestone should be considered as satisfactorily fulfilled.
- (17) Milestone B1G provides for the entry into force of the act amending the Energy Efficiency Act and the associated legislative acts. The evidence provided by Poland demonstrates that the amending acts have entered into force and meet the requirements of the milestone, in particular by enabling entities covered by the Energy Efficiency Obligation Scheme to comply with their statutory energy savings obligations through the so-called subsidy programmes. On the basis of the due justification provided, the milestone should be considered as satisfactorily fulfilled.
- (18) Milestone B3G provides for the adoption of the updated National Air Protection Programme. The evidence provided by Poland demonstrates that the update of the National Air Protection Programme entered into application on 1 January 2022. The Council Implementing Decision requires the establishment of standards for low-emission zones for municipalities where the permissible NO₂ levels have been

exceeded. The updated National Air Protection Programme (NAPP) introduces a task specifying that by 2025 additional requirements for clean transportation zones will be put in place for cities with populations over 100 000 residents, where permissible levels of NO₂ have been exceeded. According to the European Environment Agency's air quality statistics, four Polish cities exceeded the EU standard in 2021, and three in 2022. All of them have a population of more than 100 000. The requirement has therefore been met. On the basis of the due justification provided, the milestone should be considered as satisfactorily fulfilled.

- (19) Milestone B16G provides for the entry into force of acts amending the Electromobility Act and Monitoring and Controlling Quality of Fuels Act paving the way for the functioning of low carbon and renewable hydrogen as an alternative fuel for transport. The evidence provided by Poland demonstrates that the amending acts have entered into force and meet the requirement of the milestone, in particular by introducing provisions on the construction, operation and upgrading of hydrogen refuelling stations and monitoring the quality of hydrogen. On the basis of the due justification provided, the milestone should be considered as satisfactorily fulfilled.
- (20) Milestone B39G provides for the adoption of rules for the territorialisation of the support for water supply or waste-water disposal investments in rural areas. The evidence provided by Poland demonstrates that the territorial criteria for the distribution of support were adopted by the Ministry of Agriculture and Rural Development in March 2022, giving preference to municipalities with the least ability to finance investments from their own resources. On the basis of the due justification provided, the milestone should be considered as satisfactorily fulfilled.
- (21) Milestone B40G provides for the entry into force of a legal act establishing an obligation to carry out regular monitoring and control of individual sewage disposal systems. The evidence provided by Poland demonstrates that the amending act has entered into force and introduced the obligation for municipalities to monitor and control the disposal of sewage. On the basis of the due justification provided, the milestone should be considered as satisfactorily fulfilled.
- (22) Milestone C1G provides for the preparation and publication of the framework to co-finance broadband projects in white Next Generation Access (NGA) areas, where no NGA network exists at present. The evidence provided by Poland demonstrates that the framework has been adopted as a ministerial regulation and has been published. The Council Implementing Decision requires the publication of the framework on the Chancellery of the Prime Minister and the Digital Poland Project Centre websites. Poland has published the framework (the regulation) on the Digital Poland Project Centre website but not on the Chancellery of the Prime Minister website. Whilst this constitutes a minimal deviation from a formal requirement of the Council Implementing Decision, it is acceptable, considering that the framework (the regulation) has been published in the Official Journal instead, is accessible online and can be easily found via search engines. As of this, this minimal deviation does not affect the progress towards achieving the reform that the milestone represents. Moreover, the Council Implementing Decision requires that the framework include provisions to ensure full compliance with the DNSH Technical Guidance (2021/C58/01) of supported projects through the use of sustainability proofing, an exclusion list, and the requirement of compliance with the relevant EU and national environmental legislation. The framework has ensured the compliance in particular through the following elements: i) the provision of the Regulation stipulating that projects in the call shall “re-use or recycle of at least 70% of waste from the

investment process and subsequent utilization of the NGA network”; ii) the requirement of compliance with environmental legislation. Whilst this constitutes a minimal deviation from a substantive requirement of the Council Implementing Decision it is acceptable in particular because it is not relevant to use the sustainability proofing and the exclusion list due to the well-defined nature of broadband investment projects to be supported within the framework, which *de facto* excludes activities that would be set out in an exclusion list, and because the DNSH compliance is already ensured by an additional safeguard included in the Regulation to re-use or recycle at least 70% of waste from the investment process. The minimal deviation does not change the nature of the measure or 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.

- (23) Milestone D23G provides for the entry into force of an amendment to the law on higher education and science and on the professions of physician and dentist to create a legal basis for financial support from academic year 2021/2022 for students in the field of medicine in Poland. The evidence provided by Poland demonstrates that the relevant amendment has entered into force. The Council Implementing Decision requires that the changes be introduced through an amendment to the law indicated above. However, the requirement to start the provision of financial support in academic year 2021/2022 was fulfilled by the adoption and entry into force of a regulation based on that law. Whilst this constitutes a minimal formal deviation from the requirement of the Council Implementing Decision, it concerns a technical matter that, in the Polish legal system, is typically addressed in secondary legal acts implementing legislative acts. As of this, this minimal deviation 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.
- (24) Milestone D29G provides for the entry into force of a legal act establishing a system of incentives to undertake and continue studies in selected medical university faculties through scholarships, funding for studies and mentoring. The evidence provided by Poland demonstrates that the system of incentives has been introduced by the adoption and entry into force of the Council of Ministers’ Resolution on the adoption of a public policy entitled ‘System of incentives for taking up and continuing studies in selected medical faculties and for taking up employment for the period 2022-2026’. On the basis of the due justification provided, the milestone should be considered as satisfactorily fulfilled.
- (25) Milestone E8G provides for the establishment of the financial instrument (‘Fund’) to support the low-emission economy. The evidence provided by Poland demonstrates that the Fund was established. The Council Implementing Decision requires that the Fund, along with its investment strategy, shall be set up by 30 June 2022. The Fund was set up on 19 October 2022 and the investment strategy was approved on 24 January 2024. Whilst this constitutes a minimal deviation from the requirement of the Council Implementing Decision, the delay in the establishment of the Fund is considered to be limited. Furthermore, notwithstanding the late approval, the investment strategy entered into force on the date of the adoption of the resolution establishing the Fund and before the preliminary assessment of the payment request was completed. The minimal deviation does not change the nature of the measure or 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.

- (26) Milestone E23G provides for the entry into force of legal acts promoting road safety. The evidence provided by Poland demonstrates that the legal acts have entered into force and meet the requirements of the milestone, in particular by introducing priority of pedestrians on crossings, homogenous speed limit in urban areas (50 km/h) and minimum distance between vehicles on motorways and expressways (half the speed in meters). On the basis of the due justification provided, the milestone should be considered as satisfactorily fulfilled.
- (27) Milestone F1G provides for the entry into force of a reform strengthening the independence and impartiality of courts in particular through the reform of the disciplinary regime applicable to judges. The evidence provided by Poland demonstrates in particular that the Disciplinary Chamber of the Supreme Court has been abolished and that the scope of the jurisdiction of the Supreme Court's Professional Liability Chamber, which meets the requirements ensuing from Article 19(1) of the Treaty on European Union (TEU), in disciplinary and waiver of judicial immunity cases has been determined. The evidence submitted also demonstrates that the discretionary power to designate the disciplinary tribunal with jurisdiction at first instance in cases concerning judges of ordinary courts has been circumscribed. The evidence further demonstrates that judges cannot be held disciplinarily liable for submitting requests for preliminary rulings to the Court of Justice of the European Union or for the content of judicial decisions, and that the initiation of the verification, within the court proceedings, whether a judge meets the requirements of being independent, impartial and 'being established by law' according to Article 19 TEU is possible for a competent court where a serious doubt arises on that point, and that such verification is not classified as a disciplinary offence. In order to ensure continuous compliance with the milestone and its obligations under the Financing Agreement and the Loan Agreement, as attested to through the summary document justifying how the milestone was satisfactorily fulfilled, Poland has committed to monitor the effective application of the procedures for verification of Article 19 TEU requirements, including ex officio, and, if necessary, take corrective measures to ensure that this right is maintained. The Council Implementing Decision requires that it be ensured that the initiation of the verification is possible within court proceedings. The verification procedure as established by the Act of 9 June 2022 may be initiated regarding any judge of the court hearing a case, but there are very limited exceptions for time-sensitive cases. This constitutes a minimal substantive deviation from the requirement of the Council Implementing Decision as it concerns only a minor sub-category of cases concerning non-major matters which are heard within expedited proceedings, where a decision must be taken within one month, which would be incompatible with a time-consuming verification procedure. As of this, this minimal deviation does not change the nature of the measure, and it does not affect the progress towards achieving the reform that the milestone represents. Finally, the evidence submitted demonstrates that the procedural guarantees and powers of parties in disciplinary proceedings concerning judges have been strengthened. On the basis of the due justification provided, the milestone should be considered as satisfactorily fulfilled.
- (28) Milestone F2G provides for the entry into force of a reform to remedy the situation of judges affected by the decisions of the Disciplinary Chamber of the Supreme Court in disciplinary cases and judicial immunity cases. The evidence provided by Poland

demonstrates in particular that judges affected by decisions of the Disciplinary Chamber have the right to have their case reviewed by the Professional Liability Chamber of the Supreme Court within a clear timeframe and on the basis of the new regime. On the basis of the due justification provided, the milestone should be considered as satisfactorily fulfilled.

- (29) Milestone F5G provides for the entry into force of a legal act creating a Monitoring Committee, which shall be tasked to monitor the effective implementation of the recovery and resilience plan (RRP). The evidence provided by Poland demonstrates that the Committee has been created, and it consists of stakeholders and social partners affected by the implementation of the RRP, including representatives of bodies representing the civil society and promoting fundamental rights and non-discrimination. On the basis of the due justification provided, the milestone should be considered as satisfactorily fulfilled.
- (30) Milestone F6G provides for the adoption of the Guidance establishing the rules for involvement of stakeholders and social partners in programming, implementation, monitoring and evaluation of the RRP. The evidence provided by Poland demonstrates that following public consultations, the Guidance has been adopted and it fulfils the requirements of the milestone, in particular it ensures effective involvement of stakeholders and social partners in programming, implementation, monitoring and evaluation of the RRP. On the basis of the due justification provided, the milestone should be considered as satisfactorily fulfilled.
- (31) Milestone F7G provides for the establishment of an operational repository system for recording and storing all relevant data related to the implementation. The evidence provided by Poland demonstrates that the system is established and that it fulfils all requirements of the milestone, namely it stores the data on the achievement of milestones and targets, as well as data required by Article 22(2)(d)(i) to (iii) of the RRF Regulation and the access to the system is granted to all relevant national and European bodies for the purpose of audit and control. Furthermore, as required by the milestone, the data coming from this repository system is fed into the Arachne system on a quarterly basis and the Arachne system is used during audits and controls to prevent and detect and correct conflict of interest, fraud, corruption and double funding. In order to ensure continuous compliance with the milestone and its obligations under the Financing Agreement, as attested through the summary document justifying how the milestone was satisfactorily fulfilled, Poland has committed to upload in the repository system the missing data on the milestones B8G and B10G, by end of 31.07.2024. On the basis of the due justification provided, the milestone should be considered as satisfactorily fulfilled.
- (32) Milestone B1L provides for the entry into force of the implementing regulation to the Energy Efficiency Act establishing an energy savings reference value for projects improving energy efficiency and setting out a methodology for calculating energy savings for projects in the transport sector. The evidence provided by Poland demonstrates that the implementing regulation has entered into force and that its content and objectives are in line with the requirements of the milestone, in particular by establishing an energy savings reference value for projects improving the energy efficiency and setting out a methodology for calculating energy savings for projects in the transport sector. On the basis of the due justification provided, the milestone should be considered as satisfactorily fulfilled.

- (33) Milestone B10L provides for the entry into force of the amendments to the Act on energy law about energy storage paving the way for facilitating the development of electricity storage. The evidence provided by Poland demonstrates that the amendments have entered into force and that their content and objectives are in line with the requirements of the milestone, in particular by introducing an exemption from tariff obligation, partial exemption from fees for connecting the storage to the grid, exemption from the obligation to present certificates of origin and from certain fees with regard to stored electricity and removing double charging of network charges. On the basis of the due justification provided, the milestone should be considered as satisfactorily fulfilled.
- (34) Milestone B21L provides for the entry into force of amendments to national legislation needed to improve the conditions for resilient water management in agriculture and rural areas. The evidence provided by Poland demonstrates that the amendments, which have introduced simplified procedures for the authorisation of small-scale water projects contributing to the retention of water in agricultural and rural areas, have entered into force. On the basis of the due justification provided, the milestone should be considered as satisfactorily fulfilled.
- (35) Milestone B22L provides for the adoption of selection criteria for call for proposals for investments in increasing the potential of sustainable water management in rural areas. The evidence provided by Poland demonstrates that the document “Criteria for the selection of undertakings under investment B3.3.1 Investments in increasing the potential of sustainable water management in rural areas in the National Recovery and Resilience Plan” was adopted. The Council Implementing Decision requires that provisions of the ‘Guidelines on remedial actions for projects co-financed by EU Funds affected by the infringement 2016/2046’ should be considered for the implementation of all investment projects for which an environmental decision or a construction or development permit was requested or issued before the entry into force of the Act of 30 March 2021. The adopted criteria did not make a reference to the ‘Guidelines on remedial actions for projects co-financed by EU Funds affected by the infringement 2016/2046’. Whilst this constitutes a minimal substantive deviation from the requirement of the Council Implementing Decision, the Criteria offer an equivalent level of assurance that environmentally harmful projects and projects which local communities might want to challenge in court will not be supported under this investment. As of this, this minimal deviation does not change the nature of the measure and does not affect the progress towards achieving the investment that the milestone represents. On the basis of the due justification provided, the milestone should be considered as satisfactorily fulfilled.
- (36) Milestone B25L provides for the establishment of the Green Urban Transformation Instrument and adoption of its detailed rules and procedures. The evidence provided by Poland demonstrates that the Green Urban Transformation Instrument has been established and its detailed rules and procedures have been adopted. The Council Implementing Decision requires that the Fund should be established by 30 June 2022. The Fund was established on 24 November 2022 and whilst this constitutes a minimal deviation from the requirement of the Council Implementing Decision, by the time of the assessment, the fund was nonetheless established. This minimal deviation doesn’t change the nature of the measure nor does it 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.

- (37) Milestone B28L provides for the entry into force of the amendments to the Act on financial support for the creation of residential premises for rent, sheltered housing, night shelters, shelters for the homeless, heating plants and temporary premises, and resulting changes in other acts. The evidence provided by Poland demonstrates that the amendments have entered into force and meet the requirements of the milestone, in particular by providing for increasing the support for investments in construction of buildings with an energy standard higher by 20% than NZEB (Nearly Zero Energy Buildings). On the basis of the due justification provided, the milestone should be considered as satisfactorily fulfilled.
- (38) Milestone B33L provides for the entry into force of the amendments to the Act on investments in onshore wind power to facilitate the possibility of onshore wind energy investments in municipalities by giving them more power to determine the location of individual investments and to allow a plant to be located closer to residential buildings than the minimum distance of 10 times the height of the installation. The evidence provided by Poland demonstrates that the amendments have entered into force and meet the requirements of the milestone, in particular by providing flexibility to municipalities in determining the distance of a wind farm from residential buildings. On the basis of the due justification provided, the milestone should be considered as satisfactorily fulfilled.
- (39) Target B35L provides for the installed capacity of onshore wind and photovoltaic installations. The evidence provided by Poland demonstrates that the total installed capacity in GW of onshore wind and photovoltaic installations increased from the baseline 11.2 GW to 18 GW. On the basis of the due justification provided, the target should be considered as satisfactorily fulfilled.
- (40) Milestone B39L provides for the entry into force of an implementing regulation of the Council of Ministers on the concession fee for the calculation and collection of a concession fee by the President of the Energy Regulatory Office from energy producers, including those operating offshore wind farms and electricity storage. The evidence provided by Poland demonstrates that the regulation has entered into force and its content is in line with the requirements of the milestone. On the basis of the due justification provided, the milestone should be considered as satisfactorily fulfilled.
- (41) Milestone C1L provides for entry into force of the amendment to the Regulation of 17 February 2020 on the methodologies for measuring electromagnetic field emissions in the environment. The evidence provided by Poland demonstrates that the amendment to the Regulation has entered into force and that its content and objectives are in line with the requirements of the milestone, in particular by adapting the measurement methodologies for monitoring of electromagnetic field emission in the environment to the current state of knowledge. On the basis of the due justification provided, the milestone should be considered as satisfactorily fulfilled.
- (42) Milestone C2L provides for the entry into force of the amendment of the Regulation of the Council of Ministers of 10 September 2019 on environmental impact assessment. The evidence provided by Poland demonstrates that the Regulation of the Council of Ministers of 5 May 2022 amending the Regulation of 10 September 2019 has entered into force and that its content and objectives are in line with the requirements of the milestone, in particular by excluding radio communication investments from the catalogue of projects requiring an environmental impact assessment. On the basis of

the due justification provided, the milestone should be considered as satisfactorily fulfilled.

- (43) Milestone D1L provides for publication of a review of the potential for establishing long-term care and geriatric care units/centres in district hospitals in Poland, including an analysis of gaps in the availability of long-term care services at district level and potential solutions to address them by improving access to these services, their quality, and the working conditions of staff. The evidence provided by Poland demonstrates that the report entitled “Comprehensive overview of options for establishing long-term care centres and geriatric wards in district hospitals in Poland” including all elements required by the milestone was issued by the Ministry of Health and published on the ministerial website. The milestone also includes a requirement that the review be published “as a part of the overall strategic analysis of long-term care in Poland foreseen under component A”, which is linked to the fulfilment of milestone A69G. As milestone A69G falls under the fourth instalment of the non-repayable support, the fulfilment of the requirement of the review being published “as a part of the overall strategic analysis of long-term care in Poland foreseen under component A” will be assessed in the context of the assessment of that instalment. On the basis of the due justification provided, the milestone should be considered as satisfactorily fulfilled.
- (44) Following the fully positive assessment concerning the Poland’s 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 and the disbursement of the loan for the first instalment of the loan support should be authorised.
- (45) In accordance with Article 2(2a) of the Council Implementing Decision, as specified in the Financing Agreement, the pre-financing of the financial contribution shall be cleared by being proportionally deducted against the payment of the instalments. As Poland received EUR 551 172 472 of the financial contribution as pre-financing for the REPowerEU chapter, an amount of EUR 60 155 467 of the payment should be utilised to clear that pre-financing.
- (46) In accordance with Article 3(2a) of the Council Implementing Decision, as specified in the Loan Agreement, the pre-financing of the loan shall be cleared by being proportionally deducted against the payment of the instalments. As Poland received EUR 4 503 960 704 of the loan as pre-financing for the REPowerEU chapter, an amount of EUR 544 817 479 of the payment should be utilised to clear that pre-financing.
- (47) 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.
- (48) 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)(2.1.1) of the Annex to the Council Implementing Decision of 17 June 2022 on the approval of the assessment of the recovery and resilience plan for Poland for an amount of EUR 2 758 738 902 is authorised.

In accordance with the Financing Agreement concluded pursuant to Article 23(1) of Regulation (EU) 2021/241 between the Commission and the Republic of Poland, EUR 60 155 467 shall be utilised to clear the pre-financing of the financial contribution. EUR 2 698 583 435 shall be provided to Poland by means of payment to the bank account indicated in the Financing Agreement.

Article 2

Authorisation of the disbursement of the loan support

The disbursement of the first instalment of the loan support as laid down in Section 2(2.2)(2.2.1) of the Annex to the Council Implementing Decision of 17 June 2022 on the approval of the assessment of the recovery and resilience plan for Poland for an amount of EUR 4 178 257 125 is authorised.

In accordance with the Loan Agreement concluded pursuant to Article 15(2) of Regulation (EU) 2021/241 between the Commission and the Republic of Poland, EUR 544 817 479 shall be utilised to clear the pre-financing of the loan and EUR 3 633 439 646 shall be provided to Poland by means of payment to the bank account indicated in the Loan Agreement.

Article 3

Addressee

This Decision is addressed to the Republic of Poland.

Done at Brussels, 5.4.2024

For the Commission

Paolo GENTILONI

Member of the Commission