COMMISSION IMPLEMENTING DECISION

of 22.7.2022

on the authorisation of the disbursement of the second instalment of the non-repayable support for Spain

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THE EUROPEAN COMMISSION,

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


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 13 July 2021 on the approval of the assessment of the recovery and resilience plan for Spain² (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 Spain has satisfactorily fulfilled the relevant milestones and targets identified in relation to the implementation of the recovery and resilience plan.

(2) On 30 April 2022, Spain submitted a request for payment, accompanied by a management declaration and a summary of audits. The request concerned the second 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 Spain³ 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 40 relevant milestones and targets and, in accordance with Article 24(4) of Regulation (EU) 2021/241, provided its findings to 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

¹ OJ L 57, 18.2.2021, p. 17.
² ST 10150/21, ST 10150/2021 ADD 1 REV 2, not yet published.
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 Spain 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)(1.2) of the Annex to the Council Implementing Decision provides the relevant milestones and targets that are to be satisfactorily fulfilled for the second instalment of the non-repayable support for an amount of EUR 13 793 103 448.

Milestones and targets related to the non-repayable support:

(5) Milestone 24 provides for the entry into force of a Royal Decree setting out the scope and financing of Renovation Offices (‘one-stop shops’). The aim of this measure is to encourage and extend local renovation offices set up in some municipalities to accompany households and communities of owners in the tasks required for rehabilitation a residential building. Spain provided a copy of the publication in the Official Journal of Royal Decree 853/2021, of 5 October, regulating the programmes to support residential renovations and social housing of the recovery and resilience plan, and other evidence. The evidence provided by Spain demonstrates that Royal Decree 853/2021, of 5 October, entered into force on 7 October 2021, and that its contents and objectives are in line with the requirements of the milestone. On the basis of the due justification provided, the milestone should be considered as satisfactorily fulfilled.

(6) Milestone 26 provides for the entry into force of a Royal Decree to regulate aid programmes to promote residential renovation and social housing and lay down the technical requirements to ensure compliance with the 30% average reduction in primary energy demand. In addition, the milestone foresees the entry into force of a Royal Decree Law to provide incentives for energy renovations and improvements in energy efficiency, including personal income tax incentives. Spain provided a copy of the publication in the Official Journal of Royal Decree 853/2021, of 5 October, regulating the programmes to support residential renovations and social housing of the recovery and resilience plan and of Royal Decree Law 19/2021, of 5 October, on urgent measures to promote energy renovations in buildings in the context of the Spanish recovery and resilience plan, and other evidence. The evidence provided by Spain demonstrates that these two legal instruments have entered into force on 7 October 2021, and that their content and objectives are in line with the requirements of the milestone. On the basis of the due justification provided, the milestone should be considered as satisfactorily fulfilled.

(7) Milestone 30 provides for the entry into force of a Royal Decree on the definition of the regulatory framework for the implementation of the programme on energy efficient social rental dwellings compliant with energy efficient criteria, setting out the technical requirements to meet the objective that the primary energy demand of the social housing is at least 20% below the requirements of nearly zero-energy buildings. Spain provided a copy of the publication in the Official Journal of Royal Decree 853/2021, of 5 October, regulating the programmes to support residential renovations and social housing of the recovery and resilience plan, and other evidence. The evidence provided by Spain demonstrates that Royal Decree 853/2021, of 5 October, has entered into force, and that its content and objectives are in line with the
requirements of the milestone. On the basis of the due justification provided, the milestone should be considered as satisfactorily fulfilled.

(8) Milestone 40 provides for the entry into force of the second amendment to Law 12/2013 on measures to improve the functioning of the food chain, transposing the Directive 2019/633/EU and going beyond its minimum requirements, in order to promotes different actions towards a more transparent and balanced food value chain. Spain provided a copy of the publication in the Official Journal of the Law 16/2021, of 14 December, on the transposition of Directive (EU) 2019/633 and other evidence. The evidence provided by Spain demonstrates that Law 16/2021 entered has into force, and that its content and objectives are in line with the requirements of the milestone. On the basis of the due justification provided, the milestone should be considered as satisfactorily fulfilled.

(9) Target 46 provides for the entry into force of the collaboration agreement of 260 million EUR between the Ministry of Agriculture, Fisheries and Food (MAPA) and the public enterprise on agricultural infrastructures (SEIASA) to improve efficiency and sustainability in irrigation (Phase I). This agreement shall regulate, among other aspects, the public/private financing regime for these irrigation modernisation investments, the project selection criteria, the plan execution procedures as well as the list of actions to be carried out linked to the budget execution under this agreement. Spain provided the publication of the agreement between MAPA and SEIASA in the Official Journal on 15 July 2021 as well as the publication of an addendum to the agreement including provisions to ensure compliance with the DNSH Technical Guidance (published in the Official Journal on 14 May 2022), and other evidence. The evidence provided by Spain demonstrates the entry into force of the collaboration agreement between MAPA and SEIASA to support the improvement and the sustainability of irrigated areas on 15 July 2021, and that that its content and objectives are in line with the requirements of the target. On the basis of the due justification provided, the target should be considered as satisfactorily fulfilled.

(10) Milestone 56 provides for the signature of agreements with Public Research Bodies to promote fisheries and aquaculture research, ensuring an ecosystem-based approach to decision-making in fisheries management. Spain provided copies of the agreements with three Public Research Bodies (AZTI Foundation, CSIC and Universities of Gran Canaria and León), and other evidence. The evidence provided by Spain demonstrates that the agreements between MAPA and the Public Research Bodies have been signed, and that their content and objectives are in line with the requirements of the milestone. On the basis of the due justification provided, the milestone should be considered as satisfactorily fulfilled.

(11) Milestone 74 provides for the publication in the Official Journal of a Royal Decree amending the Hydrological Planning Regulation, on aspects related to droughts and water scarcity, the implementation requirements of the Water Framework Directive and the relevant standards within the framework of the Common Strategy for the Implementation of the Water Directives. Spain provided a copy of the publication in the Official Journal of Royal Decree 1159/2021 of 28 December (BOE-A-2021-21664, of 29 December 2021), and other evidence. The evidence provided by Spain demonstrates that Royal Decree 1159/2021 of 28 December amending the Hydrological Planning regulation has entered into force, and that its content and objectives are in line with the requirements of the milestone. On the basis of the due justification provided, the milestone should be considered as satisfactorily fulfilled.
(12) Milestone 83 provides for the approval of strategy on sustainable, secure and connected mobility, including actions in 9 distinct areas. Spain provided a copy of the Strategy on Sustainable, Secure and Connected Mobility, a link to a publication on the official government website and a copy of the Council of Ministers Decision on the approval of the agreement adopting the Strategy at the meeting of the Council of Ministers on 10 December 2021. The evidence provided by Spain demonstrates that the strategy was approved and that its content and objectives are in line with the requirements of the milestone. On the basis of the due justification provided, the milestone should be considered as satisfactorily fulfilled.

(13) Milestone 108 provides for the adoption and publication of the National Self-Consumption Strategy in order to reduce administrative barriers to self-consumption. Spain provided a copy of the Self-Consumption Strategy adopted at the Council of Ministers on 21 December 2021, and a link to the website of the Ministry for Ecological Transition and the Demographic Challenge where it is published. The evidence provided by Spain demonstrates the Self-Consumption strategy was adopted and published, and that its content and objectives are in line with the requirements of the milestone. On the basis of the due justification provided, the milestone should be considered as satisfactorily fulfilled.

(14) Milestone 112 provides for the publication of the Roadmap for offshore wind and other marine energy in order to reduce administrative barriers to the development of this source of renewable energy. Spain provided a copy of the Roadmap for offshore wind and other marine energy approved at the Council of Ministers on 10 December 2021, accompanied by a link to the Roadmap for offshore wind and other marine energy on the website of the Ministry for Ecological Transition and the Demographic Challenge. The evidence provided by Spain demonstrates the Roadmap was published, and that its content and objectives are in line with the requirements of the milestone. On the basis of the due justification provided, the milestone should be considered as satisfactorily fulfilled.

(15) Milestone 139 provides for the publication in the Official Journal of two orders approving the regulatory framework for the “just transition” training aid programme, and setting out the regulatory bases for granting aid for the economic development of just transition areas. Spain provided a copy of the Order TED/1323/2021, of 24 November, published in the Official Journal on 30 November 2021, which approves the regulatory framework for the “just transition” training aid programme, and a copy of the Order TED/1476/2021, of 27 December, published in the Official Journal on 29 December 2021, which sets out the regulatory bases for granting aid for the economic development of just transition areas. The evidence provided by Spain demonstrates that two orders have been published in the Official Journal and that their content and objectives are in line with the requirements of the milestone. On the basis of the due justification provided, the milestone should be considered as satisfactorily fulfilled.

(16) Milestone 155 provides for the entry into force of a ministerial order establishing the National Evaluation Office and providing it with the capacity and means to exercise its functions. Spain provided a copy of the publication in the Official Journal of the Ministerial order HFP/1381/2021 of 9 December of the Minister of Finance and Civil Service regulating the organisation and functioning of the National Evaluation Office, and other evidence. The evidence provided by Spain demonstrates that the ministerial order has entered into force on 31 December 2021, and that its content and objectives are in line with the requirements of the milestone. On the basis of the due justification provided, the milestone should be considered as satisfactorily fulfilled.
Milestone 189 provides for the entry into force of a law to (i) reform the tariff system for procuradores amending the system of minimum fees into a system of maximum fees and provide for an obligation to submit a cost estimate to customers; (ii) reform the access to the profession of lawyer and procurador; and (iii) reform the regulation of professional companies for the provision of comprehensive legal defence and representation services. Spain provided a copy of the publication in the Official Journal of Law 15/2021 of 23 October, published in the Official Journal on 25 October 2021, and of Royal Decree 307/2022 of 3 May, published in the Official Journal on 4 May 2022. Law 15/2021 amends Law 34/2006 of 30 October on access to the professions of lawyer and procurador, as well as Law 2/2007 of 15 March on professional companies, Royal Decree Law 5/2010 of 31 March, extending the validity of certain temporary economic measures, and Law 9/2014 of 9 May (the General Telecommunications Law). Royal Decree 307/2022 amends the Royal Decree 1373/2003, of 7 November, on the remuneration of procuradores. The evidence provided by Spain demonstrates that Law 15/2021 of 23 October and Royal Decree 307/2022 have entered into force, and that the respective provisions are in line with the requirements of the milestone. On the basis of the due justification provided, the milestone should be considered as satisfactorily fulfilled.

Milestone 216 provides for the entry into force of a Royal Decree implementing the State Financial Fund for Tourism Competitiveness, that shall improve access to public funding for businesses in the fields of circular economy and energy efficiency. Spain provided a copy of the publication in the Official Journal of Royal Decree 1072/2021 of 7 December 2021. The evidence provided by Spain demonstrates that Royal Decree 1072/2021 entered into force on 9 December 2021 and its content and objectives are in line with the requirements of the milestone. On the basis of the due justification provided, the milestone should be considered as satisfactorily fulfilled.

Target 217 provides for the publication in the Official Journal of the award to local authorities of support to implement ‘Territorial Plans for Tourism Sustainability at Destination’, for at least EUR 561 000 000 and with 35 % of the funds to account for measures addressing green transition, sustainability and energy efficiency and electromobility at destinations. The selection criteria must ensure compliance with the ‘Do no significant harm’ Technical Guidance (2021/C58/01) and a minimum contribution of the final total budget awarded for the measure to the climate change objectives. Spain provided a copy of the publication in the Official Journal of the Agreement of the Sectoral Tourism Conference published through the Resolution of the Secretary of State for Tourism on 29 December 2021 and other evidence. The evidence provided by Spain demonstrates that the content, selection criteria and objectives of the published Agreement of the Sectoral Tourism Conference are in line with the requirements of the target. On the basis of the due justification provided, the target should be considered as satisfactorily fulfilled.

Milestone 232 provides for the publication in the Official Journal of the award of the 700 MHz spectrum band as a result of the auction. Spain provided a copy of Order ETD/1141/2021, of 8 October, published in the Official Journal on 22 October 2021, resolving the auction launched by Order ETD/534/2021 of 26 May for the granting of concessions for the private use of public spectrum in the 700 MHz band. The evidence provided by Spain demonstrates that the paired band 703-733 MHz and the paired band 758-788 MHz were awarded, in line with the requirements of the milestone. On the basis of the due justification provided, the milestone should be considered as satisfactorily fulfilled.
Milestone 233 provides for the adoption of a legal act for the reduction of 5G spectrum taxation to accelerate 5G deployment, defining the correspondent acceleration of 5G deployment expected from each beneficiary and setting out the required legal and regulatory steps, for the project deployment. Spain provided i) a copy of Law 22/2021 of 28 December, on the General State Budget for 2022 published in the Official Journal on 29 December 2021, and ii) four resolutions of the State Secretary for Telecommunications and Digital Infrastructure, dated 18 May 2022, defining the correspondent acceleration of 5G deployment expected from each beneficiary and establishing the required legal and regulatory measures for the project deployment. The evidence provided by Spain demonstrates that Law 22/2021 has entered into force, and that the content and objectives of Law 22/2021 and of the four resolutions of the State Secretary for Telecommunications and Digital Infrastructure are in line with the requirements of the milestone. On the basis of the due justification provided, the milestone should be considered as satisfactorily fulfilled.

Milestone 250 provides for the adoption and publication of the Digital Rights Charter that aims to recognize the new challenges of application and interpretation that the adaptation of rights to the digital environment poses, and to suggest principles and policies relating thereto in this context, including proposing a reference framework for the action of the public authorities. Spain provided i) the link to the publication in the official government website of the Digital Rights Charter, dated 14 July 2021; ii) a copy of the Digital Rights Charter, included in the certification from the Minister for the Presidency, Relations with Parliament and Democratic Memory and Secretary of the Council of Ministers, on the approval of the agreement adopting the Digital Rights Charter at the meeting of the Council of Ministers on 13 July 2021; and iii) reference to the Agreement of the Council of Ministers at its meeting on 13 July 2021 adopting the Digital Rights Charter. The evidence provided by Spain demonstrates that Digital Rights Charter was adopted by the Council of Ministers at its meeting on 13 July 2021 and that its content and objectives are in line with the requirements of the milestone. On the basis of the due justification provided, the milestone should be considered as satisfactorily fulfilled.

Target 258 provides for the establishment of four Complementary R&D&I Plans to be co-financed by the Ministry of Science and Innovation and the Autonomous Communities with the objective to foster strategic coordination and synergies between the regional and national Smart Specialization Strategies. Spain provided a copy of the four agreements signed on 16 November 2021 by the Ministry of Science and Innovation with the Autonomous Communities for the implementation of the Complementary R&D&I Plans and the link to the Complementary R&D&I Plans page on the website of the Ministry of Science and Innovation, and other evidence. The evidence provided by Spain demonstrates that the four agreements have been signed and that their content and objectives are in line with the requirements of the target. On the basis of the due justification provided, the target should be considered as satisfactorily fulfilled.

Milestone 273 provides for the approval by the Interterritorial Council of the Action Plan for primary and community care to strengthen the Primary Care in the National Health System, in order to offer better responses to emerging health problems, improve the individual experience of care for all, prevent disease and increase the capacity of Primary Care to resolve health problems. The Action Plan shall be structured around lines of action in which the regional execution of projects must be framed. Spain provided a copy of the Action Plan and of the minutes of the
Interterritorial Council meeting including its approval as well as other evidence. The evidence provided by Spain demonstrates that the Action Plan was approved by the Interterritorial Council for Health on 15 December 2021 and that the content and objectives of the Action Plan are in line with the requirements of the milestone. On the basis of the due justification provided, the milestone should be considered as satisfactorily fulfilled.

(25) Milestone 278 provides for approval by the Interterritorial Council for Health of the investment plan for high-tech medical equipment and distribution of funds, setting out mechanisms for the award of EUR 796 100 000 of grants. The objective of this investment is to renew existing equipment and provide Spain with additional high-tech medical equipment so as to balance inter-regional differences and progressively reach the EU average. Spain provided a copy of the investment plan (INVEAT) for high-tech equipment as well as other evidence, including the documents certifying the decisions taken by the Interterritorial Council for Health on 30 June 2021 and 15 June 2022. The evidence provided by Spain demonstrates that the INVEAT plan and the distribution of funds to the Autonomous Communities were approved by the Interterritorial Council for Health and that their content and objectives are in line with the requirements of the milestone. On the basis of the due justification provided, the milestone should be considered as satisfactorily fulfilled.

(26) Milestone 289 provides for approval of the programme to equip a minimum of 240 000 classrooms, train 700 000 teachers, prepare or revise the digital strategy for at least 22 000 public and publicly subsidised school centres, and provide 300 000 connected digital devices (laptops, tablets) in public and publicly subsidised schools, in cooperation with the Autonomous Communities. Spain provided a copy of the Programme for Enhancing Digital Competences and a copy of the Programme for the Digitalisation of the Education System, adopted by the Resolution of the State Secretariat for Education of 10 September 2021, published in the Official Journal on 23 September 2021. The evidence provided by Spain demonstrates that the programmes were approved and published, and that their content and objectives are in line with the requirements of the milestone. On the basis of the due justification provided, the milestone should be considered as satisfactorily fulfilled.

(27) Milestone 306 provides for the entry into force of two Royal Decrees for the organisation of universities i) establishing the organisation of university courses and the procedure for ensuring their quality, and ii) defining the scheme for the creation, recognition, authorisation and accreditation of universities and attached centres. Spain provided copies of the publication of the two Royal Decrees in the Official Journal and other evidence. The evidence provided by Spain demonstrates that Royal Decrees 822/2021 and 640/2021 entered into force respectively on 19 October 2021 and 17 August 2021 and that their content and objectives are in line with the requirements of the milestone. On the basis of the due justification provided, the milestone should be considered as satisfactorily fulfilled.

(28) Milestone 331 provides for the entry into force of a Royal Decree Law for the protection of workers engaged in distribution activities to third parties using technological means. The objectives of the law are to guarantee these people the right to fair and equal treatment in terms of working conditions, the right to access social protection and training and to enable workers’ legal representation to be informed of the rules contained in artificial intelligence algorithms and systems that may have an impact on the working conditions governing platforms, including access to and maintenance of employment and profiling. Spain provided a copy of the publication in
the Official Journal of Royal Decree Law 9/2021 of 11 May 2021 amending the recast text of the Law on the Workers’ Statute, approved by Royal Legislative Decree 2/2015 of 23 October 2007, to guarantee the labour rights of people involved in distribution in the field of digital platforms as well as other evidence. The evidence provided by Spain demonstrates that Royal Decree Law 9/2021 of 11 May 2021 amending the Workers’ Statute (Royal Legislative Decree 2/2015 of 23 October 2015) entered into force on 12 August 2021, three months after its publication in the Official Journal, and its content and objectives are in line with the requirements of the milestone. On the basis of the due justification provided, the milestone should be considered as satisfactorily fulfilled.

(29) Milestone 332 provides for the entry force of the amendment of provisions of Royal Legislative Decree 2/2015 of 23 October approving the recast text of the Workers’ Statute to support the reduction of temporary employment by streamlining the number of contract types, respecting social dialogue and as part of a comprehensive approach, balancing the need for flexibility and security in the labour market. Spain provided a copy of the publication in the Official Journal of the amendment of the Workers’ Statute (Royal Legislative Decree 2/2015 of 23 October 2015) through Royal Decree Law 32/2021 of 28 December 2021, of urgent measures for the labour reform, the guarantee of job stability and the transformation of the labour market as well as other evidence. The evidence provided by Spain demonstrates that Royal Decree Law 32/2021 entered into force on 31 December 2021, one day after its publication in the Official Journal, and its content and objectives are in line with the requirements of the milestone. On the basis of the due justification provided, the milestone should be considered as satisfactorily fulfilled.

(30) Milestone 334 provides for the approval by the Council of Ministers and entry into force of a Royal Decree for a new Spanish Employment Strategy 2021-2024. Following social dialogue and as part of a comprehensive approach balancing the need for flexibility and security in the labour market, the main objectives of the new strategy are to have a people-centred and business-centred approach, to be consistent with productive transformation, to have results orientation, to improve the capacities of Public Employment Services, and to improve governance and cohesion of the National System of Employment. Spain provided a copy of the publication in the Official Journal of Royal Decree 1069/2021 of 7 December 2021 approving the new employment strategy 2021-2024 as well as other evidence. The evidence provided by Spain demonstrates that Royal Decree 1069/2021 entered into force on 8 December 2021, one day after its publication in the Official Journal, and that its content and objectives are in line with the requirements of the milestone. On the basis of the due justification provided, the milestone should be considered as satisfactorily fulfilled.

(31) Milestone 336 provides for the entry force of the amendment of provisions of Royal Legislative Decree 2/2015 of 23 October approving the recast text of the Workers’ Statute to establish a scheme to adjust to cyclical and structural shocks, including a system that provides internal flexibility to companies and stability to workers. Respecting social dialogue and as part of a comprehensive approach balancing the need for flexibility and security in the labour market and ensuring fiscal sustainability in the medium to long term, the scheme shall support the upskilling and reskilling of employees in firms and sectors in transition and facilitate voluntary mobility of workers (within and across firms). The reform includes the creation of a tripartite fund to be funded through social security contributions from employers and workers and complemented by the state. Spain provided a copy of the Official Journal of the
amendment of the Workers’ Statute (Royal Legislative Decree 2/2015 of 23 October 2015) through Royal Decree Law 32/2021 of 28 December 2021, of urgent measures for the labour reform, the guarantee of job stability and the transformation of the labour market. Spain also provided a copy of the ex-ante assessment of the funding arrangements of the tripartite fund included in this reform, underpinning fiscal sustainability in the medium to long term considering different options and scenarios as well as other evidence. The evidence provided by Spain demonstrates that Royal Decree Law 32/2021 entered into force on 31 December 2021, one day after its publication in the Official Journal, and that its content and objectives are in line with the requirements of the milestone. On the basis of the due justification provided, the milestone should be considered as satisfactorily fulfilled.

(32) Milestone 338 provides for the entry force of the amendment of provisions of Royal Legislative Decree 2/2015 of 23 October approving the recast text of the Workers’ Statute to improve the legal rules governing collective bargaining, respecting social dialogue and as part of a comprehensive approach balancing the need for flexibility and security in the labour market. Spain provided a copy of the publication in the Official Journal of the amendment of the Workers’ Statute (Royal Legislative Decree 2/2015 of 23 October 2015) through Royal Decree Law 32/2021 of 28 December 2021, of urgent measures for the labour reform, the guarantee of job stability and the transformation of the labour market. Spain also provided a copy of the ex-ante assessment of shortcomings in the pre-existing legislation on collective bargaining and an analysis of the options to address them as well as other evidence. The evidence provided by Spain demonstrates that Royal Decree Law 32/2021 entered into force on 31 December 2021, one day after its publication in the Official Journal, and that its content and objectives are in line with the requirements of the milestone. On the basis of the due justification provided, the milestone should be considered as satisfactorily fulfilled.

(33) Milestone 339 provides for the entry force of the amendment of provisions of Royal Legislative Decree 2/2015 of 23 October approving the recast text of the Workers’ Statute to improve the rights of persons working in subcontracted companies respecting social dialogue and as part of a comprehensive approach balancing the need for flexibility and security in the labour market. Spain provided a copy of the publication in the Official Journal of the amendment of the Workers’ Statute (Royal Legislative Decree 2/2015 of 23 October 2015) through Royal Decree Law 32/2021 of 28 December 2021, of urgent measures for the labour reform, the guarantee of job stability and the transformation of the labour market as well as other evidence. The evidence provided by Spain demonstrates that Royal Decree Law 32/2021 entered into force on 31 December 2021, one day after its publication in the Official Journal, and that its content and objectives are in line with the requirements of the milestone. On the basis of the due justification provided, the milestone should be considered as satisfactorily fulfilled.

(34) Milestone 345 provides for the approval at the Sectoral Employment Conference of the regional allocation of funds for territorial projects for vulnerable groups, entrepreneurship and micro-enterprises, such as the development of projects promoting entrepreneurship, local development initiatives, social economy initiatives and new territorial projects facilitating the transformation of production, in particular towards a green and digital economy. Spain provided a copy of the minutes of the Sectoral Employment Conference of 21 July 2021 approving the regional allocation of funds, a copy of the publication in the Official Journal of the Ministerial Order
TES/897/2021 of 19 August 2021 distributing the funds to the Autonomous Communities and other evidence. The evidence provided by Spain demonstrates that the regional distribution of funds for at least 68 new territorial projects was approved in the 80th meeting of the Sectoral Employment Conference on 21 July 2021, and that its content and objectives are in line with the requirements of the milestone. On the basis of the due justification provided, the milestone should be considered as satisfactorily fulfilled.

(35) Target 378 provides for increasing the number of staff at the Tax Authority to at least 26,320 employees in line with its medium-term needs. This supports the implementation of the strategy of the Tax Authority and contributes to the goal of reducing tax fraud and evasion. Spain provided several pieces of evidence, including a copy of a certificate signed by the Director of the Tax Authority’s Human Resources Department which attested the number of permanent staff at 26,361 on 20 June 2022 and at 25,334 on 31 December 2020 on the basis of a homogenous methodology. The evidence provided by Spain demonstrates that the Tax Authority increased its number of staff by 995 to at least 26,320 employees in accordance with the requirements of the target. On the basis of the due justification provided, the target should be considered as satisfactorily fulfilled.

(36) Target 379 provides for carrying out 6,591 tax investigations during 2021 to discover unreported taxable activities. This supports the implementation of the strategy of the Tax Authority and contributes to the goal of reducing tax fraud and evasion. Spain provided a copy of a certificate signed by the Director of the Planning and Institutional Relations Service, a link to the publication in the official website of the Tax Agency of a report on tax investigations completed in 2021 and other evidence. The evidence provided by Spain demonstrates that the number of tax investigations completed in 2021 stood at 7,226 on 30 November 2021 in line with the requirements of the target. On the basis of the due justification provided, the target should be considered as satisfactorily fulfilled.

(37) Target 380 provides for the availability of the upgraded platform Sociedades WEB to 1,666,123 corporate income taxpayers to enhance assistance to taxpayers and to reduce tax fraud and evasion. The upgraded service shall automatically present tax information, previously reported by companies to the public administration, which is relevant for the tax declaration, thereby increasing tax compliance and revenues. Spain provided a copy of the official certificate signed by the Director of the tax IT department certifying that, in line with the requirements of the Council Implementing Decision, the Sociedades WEB service has been upgraded and other evidence. The evidence provided by Spain demonstrates the full operability of the new functions of the service, and its availability to 1,666,123 corporate income taxpayers in line with the requirements of the target. On the basis of the due justification provided, the target should be considered as satisfactorily fulfilled.

(38) Target 381 provides for the availability of the upgraded platform Renta Web to 1,779,505 taxpayers to enhance assistance to taxpayers and to reduce tax fraud and evasion. The upgrade will allow the direct importing of the “libros registro” into the personal income tax returns, thereby increasing tax compliance and revenues. Spain provided a copy of the official certificate signed by the Director of the Tax IT Department certifying that, in line with the requirements of the Council Implementing Decision, the Renta WEB service has been upgraded and other evidence. The evidence provided by Spain demonstrates the full operability of the new functions of the service and its availability to 1,779,505 taxpayers in line with the requirements of the target. On the
basis of the due justification provided, the target should be considered as satisfactorily fulfilled.

(39) Target 383 provides for improving tax compliance in particular of those taxpayers who appear in the register as foreign taxpayers by using new information on taxpayers received by the Tax Agency from various international sources. The tax data from at least 85% of the registered foreign taxpayers of which the Tax Agency received information in 2019 should be identified and verified in order to be used for risk analysis. Spain provided i) a copy of a certificate signed by the Director of the Planning and Institutional Relations Service; and ii) a link to the publication in the official website of the Tax Agency of a report on the use of data on foreign registered taxpayers received in 2020 as well as other evidence. The evidence provided by Spain demonstrates that the Tax Agency is capable of receiving, analysing and using the data for risk analysis. Given that this type of data improves regularly, and the cleaning work of the data system is continuous, the time elapsed between obtaining the data in 2019 and the extraction of it at the end of 2021 did not allow for providing accurate data on the percentages of identified taxpayers obtained in 2019. Nevertheless, the evidence shows that the records of registered foreign taxpayers received from international sources increased from 2019 to 2020 and the Tax Agency identified and verified 90.4% of the data on foreign registered taxpayers received in 2020, which contributes to reducing tax evasion and increasing tax compliance, in line with the requirements of the target. On the basis of the due justification provided, the target should be considered as satisfactorily fulfilled.

(40) Target 384 provides for the submission of 20 Transparency Reports in 2021 as a result of the implementation by the Tax Agency of a project in 2021 that shall encourage multinational enterprises to disclose information about their operations, which may have consequences in their taxation. The objective of the reform is to improve the relations of the Tax Agency with its stakeholders and the justice system in order to promote higher compliance with tax obligations. Spain provided a certificate signed by the Central Delegate of Large Taxpayers of the State Agency of the Tax Administration proving the submission of 34 transparency reports in 2021, as well as evidence on different actions that the Tax Agency took to improve its relations with SMEs, self-employed associations and the judiciary. The evidence provided by Spain demonstrates that the project implemented in 2021 as well as the transparency reports are in line with the requirements of the target. On the basis of the due justification provided, the target should be considered as satisfactorily fulfilled.

(41) Milestone 389 provides for the entry into force of a law regulating taxes on plastic and the deposit and incineration of waste to promote circular economy and reduce the use of single-use plastics. Spain provided a copy of the publication in the Official Journal of Law 7/2022, of 8 April, on waste and contaminated soils for the Circular Economy, published in the Official Journal on 9 April 2022; and a copy of two draft ministerial orders prepared in accordance with Articles 82 and 95 of Law 7/2022, of 8 April as well as other evidence. The evidence provided by Spain demonstrates that Law 7/2022, of 8 April, contains relevant provisions for the taxes on plastic and the deposit and incineration of waste, which, in line with the customary practice, will be implemented on 1 January 2023, giving the authorities and the wider public sufficient but limited time to prepare for the entry into force. Additionally, the evidence provided by Spain demonstrates that the provisions relevant for the taxes have already had legal effects in line with the requirements of the milestone. On the basis of the due justification provided, the milestone should be considered as satisfactorily fulfilled.
Milestone 400 provides for the approval by the Council Ministers of the new cycle of spending reviews (covering the period 2022-2026) to be commissioned to Independent Fiscal Institution (AIReF), after its consultation. Spain provided a copy and the link to the publication on the official website of the official document presenting the agreement of the Council of Ministers, including the policy areas covered, the public entities concerned and the time periods to be covered by the analysis as well as relevant methodological aspects; and an outline of the main elements of the consultation with AIReF as well as other evidence. The evidence provided by Spain demonstrates that the Council of Ministers took its decision on the next multiannual cycle of spending reviews 2022-2026 on 28 December 2021 and its content and objectives are in line with the requirements of the milestone. On the basis of the due justification provided, the milestone should be considered as satisfactorily fulfilled.

Milestone 403 provides for the publication of the report accompanying the 2022 draft Budget Law on its alignment with the Sustainable Development Goals (SDGs). Spain provided a copy of the publication in the Ministry of Finance website of the SDG alignment report accompanying a proposal for the 2022 General State Budget. The evidence provided by Spain demonstrates that this report was published on 13 October 2021 and its content and objectives are in line with the requirements of the milestone. On the basis of the due justification provided, the milestone should be considered as satisfactorily fulfilled.

Milestone 407 provides for the entry into force of legislation aiming at the maintenance of purchasing power of pensions through a new revaluation mechanism that links pensions to inflation; and the alignment of the effective retirement age and the legal retirement age. Spain provided a copy of the publication in the Official Journal of Law 21/2021, of 28 December 2021, on guaranteeing the purchasing power of pensions and other measures to strengthen the financial and social sustainability of the public pension system, together with other evidence. The evidence provided by Spain demonstrates that this law entered into force on 1 January 2022 and its content and objectives are in line with the requirements of the milestone. On the basis of the due justification provided, the milestone should be considered as satisfactorily fulfilled.

Furthermore, Spain has also confirmed that previously satisfactorily fulfilled milestones and targets have not been reversed.

Following the fully positive assessment concerning Spain’s payment request, in accordance with Article 24(5) of Regulation (EU) 2021/241, the disbursement of the financial contribution for the second instalment of the non-repayable support should be authorised.

In accordance with Article 2(3) 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 Spain received 13% of the financial contribution as pre-financing, an amount of EUR 1 793 103 448 of the payment should be utilised to clear the pre-financing, equal to 13% of the instalment.

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.

(49) 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
Authorization of the disbursement of the non-repayable support

The disbursement of the second instalment of the non-repayable support as laid down in Section 2(1)(1.2) of the Annex to the Council Implementing Decision of 13 July 2021 on the approval of the assessment of the recovery and resilience plan for Spain for an amount of EUR 13 793 103 448 is authorised.

In accordance with the Financing Agreement concluded pursuant to Article 23(1) of Regulation (EU) 2021/241 between the Commission and Spain, EUR 1 793 103 448 shall be utilised to clear the pre-financing of the financial contribution and EUR 12 000 000 000 shall be provided to Spain by means of payment to the bank account indicated in the Financing Agreement.

Article 2
Addressee

This Decision is addressed to the Kingdom of Spain.

Done at Brussels, 22.7.2022

For the Commission
Paolo GENTILONI
Member of the Commission