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**LEGISLATIVE ACTS AND OTHER INSTRUMENTS**

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Subject: COUNCIL IMPLEMENTING DECISION amending the Implementing Decision of 13 July 2021 on the approval of the assessment of the recovery and resilience plan for Luxembourg

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## COUNCIL IMPLEMENTING DECISION

of ...

### **amending the Implementing Decision of 13 July 2021 on the approval of the assessment of the recovery and resilience plan for Luxembourg**

THE COUNCIL OF THE EUROPEAN UNION,

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

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

Having regard to the proposal from the European Commission,

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<sup>1</sup> OJ L 57, 18.2.2021, p. 17, ELI: <http://data.europa.eu/eli/reg/2021/241/oj>.

Whereas:

- (1) Following the submission of the national recovery and resilience plan ('RRP') by Luxembourg on 30 April 2021, the Commission proposed its positive assessment to the Council. On 13 July 2021, the Council approved the positive assessment by means of an implementing decision<sup>2</sup> ('the Council Implementing Decision of 13 July 2021'). The Council Implementing Decision of 13 July 2021 was amended by the Council Implementing Decisions of 17 January 2023<sup>3</sup>, 23 September 2024<sup>4</sup>, and 14 April 2025<sup>5</sup>.
- (2) On 15 September 2025, Luxembourg made a reasoned request to the Commission to make a proposal to amend the Council Implementing Decision of 13 July 2021 in accordance with Article 21(1) of Regulation (EU) 2021/241 on the grounds that the RRP is partially no longer achievable because of objective circumstances. On that basis, Luxembourg has submitted an amended RRP.

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

- (3) The amendments to the RRP submitted by Luxembourg because of objective circumstances concern 16 measures.

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<sup>2</sup> See documents ST 10155/21 and ST 10155/21 ADD 1 at <http://register.consilium.europa.eu>.

<sup>3</sup> See documents ST 16022/22 at <http://register.consilium.europa.eu>.

<sup>4</sup> See documents ST 12569/24 and ST 12569/24 ADD 1 at <http://register.consilium.europa.eu>.

<sup>5</sup> See documents ST 7450/25 and ST 7450/25 ADD 1 at <http://register.consilium.europa.eu>.

- (4) Luxembourg has explained that three measures are partially no longer achievable, because of unexpected technical challenges that significantly delayed implementation. This concerns measures LU-C[3A]-R[R1] (Reform 1: Fostering the creation of a new technological ecosystem in Luxembourg), LU-C[3A]-I[I1] (Investment 1: Development and deployment of test infrastructure and ultra-secure connectivity solutions) and LU-C[3B]-I[I3] (Investment 3: eADEM). On this basis, Luxembourg has requested that milestone 3A-1 of LU-C[3A]-R[R1] (Reform 1: Fostering the creation of a new technological ecosystem in Luxembourg) and milestone 3A-5 of LU-C[3A]-I[I1] (Investment 1: Development and deployment of test infrastructure and ultra-secure connectivity solutions) be deleted. Furthermore, Luxembourg has requested that description of LU-C[3A]-I[I1] (Investment 1: Development and deployment of test infrastructure and ultra-secure connectivity solutions) and milestone 3A-4 of LU-C[3A]-I[I1] (Investment 1: Development and deployment of test infrastructure and ultra-secure connectivity solutions); description of LU-C[3B]-I[I3] (Investment 3: eADEM) and milestone 3B-12 of LU-C[3B]-I[I3] (Investment 3: eADEM) be amended. Furthermore, Luxembourg has requested that intermediate milestone 3B-11 of LU-C[3B]-I[I3] (Investment 3: eADEM) be deleted. The Council Implementing Decision of 13 July 2021 should be amended accordingly.

- (5) Luxembourg has explained that one measure is partially no longer achievable, because of lack of demand. This concerns measure LU-C[4A]-I[I3] (Investment 3: Construction of photovoltaic power generation units in business premises). On this basis, Luxembourg has requested that target 4A-7 of LU-C[4A]-I[I3] (Investment 3: Construction of photovoltaic power generation units in business premises) be amended. Furthermore, Luxembourg has requested that the description of LU-C[4A]-I[I3] (Investment 3: Construction of photovoltaic power generation units in business premises) and target 4A-6 of LU-C[4A]-I[I3] (Investment 3: Construction of photovoltaic power generation units in business premises) be amended. The Council Implementing Decision of 13 July 2021 should be amended accordingly.
- (6) Luxembourg has explained that one measure has been amended to implement a better alternative, in order to achieve its original ambition. This concerns measure LU-C[1B]-R[R2] (Reform 2: Reform of regulation of competences of healthcare professionals). On this basis, Luxembourg has requested to amend and frontload milestone 1B-4 of LU-C[1B]-R[R2] (Reform 2: Reform of regulation of competences of healthcare professionals). Furthermore, Luxembourg has requested that the description of LU-C[1B]-R[R2] (Reform 2: Reform of regulation of competences of healthcare professionals) and milestone 1B-5 of LU-C[1B]-R[R2] (Reform 2: Reform of regulation of competences of healthcare professionals) be amended. The Council Implementing Decision of 13 July 2021 should be amended accordingly.

- (7) Luxembourg has explained that ten measures have been amended to implement better alternatives that allow the administrative burden to be reduced and simplify the Council Implementing Decision of 13 July 2021, while still achieving the objectives of those measures. This concerns description of LU-C[1B]-I[I2] (Investment 2: Telemedicine solution for remote medical follow-up of patients) and milestone 1B-8 of LU-C[1B]-I[I2] (Investment 2: Telemedicine solution for remote medical follow-up of patients); description of LU-C[1C]-R[R1] (Reform 1: Housing Pact 2.0); description of LU-C[2A]-I[I1] (Investment: Support scheme for charging points) and target 2A-4 of LU-C[2A]-I[I1] (Investment: Support scheme for charging points); description of LU-C[2B]-R[R1] (Reform and Investment: ‘Naturpakt’) and target 2B-5 of LU-C[2B]-R[R1] (Reform and Investment: ‘Naturpakt’); description of LU-C[3B]-I[I1] (Investment 1: Electronic Document Management and Case Management) and target 3B-4 of LU-C[3B]-I[I1] (Investment 1: Electronic Document Management and Case Management); description of LU-C[3B]-I[I4] (Investment 4: National platform for public survey management) and target 3B-14 of LU-C[3B]-I[I4] (Investment 4: National platform for public survey management); description of LU-C[3C]-R[R2] (Reform 2: Fight of money laundering and terrorist financing) and milestone 3C-7 of LU-C[3C]-R[R2] (Reform 2: Fight of money laundering and terrorist financing); description of LU-C[4A]-R[R1] (Reform 1: Promotion of sustainable biogas production) and milestone 4A-1 of LU-C[4A]-R[R1] (Reform 1: Promotion of sustainable biogas production); description of LU-C[4A]-I[I1] (Investment 1: Promotion of energy efficiency and renewable energy in housing) and target 4A-3 of LU-C[4A]-I[I1] (Investment 1: Promotion of energy efficiency and renewable energy in housing); and description of LU-C[4A]-I[I2] (Investment 2: Promotion of zero-emission and active mobility) and target 4A-5 of LU-C[4A]-I[I2] (Investment 2: Promotion of zero-emission and active mobility).

On this basis, Luxembourg has requested that those measures be amended. Furthermore, Luxembourg has requested to delete intermediate target 1C-2 of LU-C[1C]-R[R1] (Reform 1: Housing Pact 2.0), intermediate target 2A-3 of LU-C[2A]-I[I1] (Investment: Support scheme for charging points), intermediate targets 2B-3 and 2B4 of LU-C[2B]-R[R1] (Reform and Investment: ‘Naturpakt’); and intermediate targets 3B-2 and 3B-3 of LU-C[3B]-I[I1] (Investment 1: Electronic document management and Case Management). The Council Implementing Decision of 13 July 2021 should be amended accordingly.

- (8) Following the removal and the decrease in the level of implementation of measures in accordance with Article 21 of Regulation (EU) 2021/241, Luxembourg has requested to use the resources freed up by the removal and the decrease in the level of implementation of measures to add one new measure and to increase the level of implementation of two measures. This concerns measures LU-C[2A]-I[I1] (Investment 1: Support scheme for charging points), LU-C[2B]-R[R1] (Reform and Investment: ‘Naturpakt’), and LU-[4A]-I[I4] (Investment 4: Scaled up measure: Investment [2A-I1]: Support scheme for charging points). On this basis, Luxembourg has requested that one new measure be added and the level of implementation of two measures be increased.

***Distribution of milestones and targets***

- (9) The distribution of milestones and targets in instalments should be amended to take into account the amendments to the RRP and the indicative timeline presented by Luxembourg.

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

- (10) The Commission has assessed the amended RRP against the assessment criteria laid down in Article 19(3) of Regulation (EU) 2021/241.
- (11) The Commission considers that the amendments put forward by Luxembourg do not affect the positive assessment of the RRP set out in the Council Implementing Decision of 13 July 2021 regarding the relevance, effectiveness, efficiency and coherence of the RRP against the assessment criteria laid down in Article 19(3), points (a), (b), (c), (d), (da), (db), (g), (h), (i), (j) and (k), of Regulation (EU) 2021/241.

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

- (12) In accordance with Article 19(3), point (e), of, and criterion 2.5 of Annex V to, Regulation (EU) 2021/241, the amended RRP contains measures that contribute to a large extent (rating A) to the green transition, including biodiversity, or to addressing the challenges resulting therefrom. The measures supporting climate objectives account for an amount which represents 82,3 % of the amended RRP's total allocation and 90,3 % of the estimated total cost of measures in the REPowerEU chapter calculated in accordance with the methodology set out in Annex VI to Regulation (EU) 2021/241. In accordance with Article 17 of Regulation (EU) 2021/241, the amended RRP is consistent with the information included in the National Energy and Climate Plan 2021-2030.



- (13) The amended measures lead to a slight increase in the overall contribution of the RRP to the green transition. While the level of ambition of measure LU-C[4A]-I[3] (Investment 3: Construction of photovoltaic power generation units in business premises) has been slightly decreased, the level of ambition of measures LU-C[2A]-I[I1] (Investment: Support scheme for charging points) and LU-C[2B]-R[R1] (Reform and Investment: ‘Naturpakt’) has been increased. Moreover, measure LU-[4A]-I[I4] (Investment 4: Scaled up measure: Investment [2A-I1]: Support scheme for charging points) was added.

***Contribution to the digital transition***

- (14) In accordance with Article 19(3), point (f), of, and criterion 2.6 of Annex V to, Regulation (EU) 2021/241, the amended RRP contains measures that contribute to a large extent (rating A) to the digital transition or to addressing the challenges resulting from it. The measures supporting digital objectives account for an amount which represents 26,5 % of the amended RRP’s total allocation calculated in accordance with the methodology set out in Annex VII to Regulation (EU) 2021/241.
- (15) The measures in the amended RRP continue to significantly contribute to the digital transition through several investments digitalising public administration and health care.

### ***Positive assessment***

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

### ***Financial contribution***

- (17) The estimated total cost of Luxembourg's amended RRP is EUR 241 100 776. As the amount of the estimated total cost of the amended RRP is equal to the updated maximum financial contribution available for Luxembourg, the financial contribution determined in accordance with Article 4a of Regulation (EU) 2021/1755 of the European Parliament and of the Council<sup>6</sup> and with Article 20(4) and Article 21a(6) of Regulation (EU) 2021/241 that is allocated for Luxembourg's amended RRP should be equal to EUR 241 100 776. Therefore, the financial contribution made available to Luxembourg remains unchanged.
- (18) The Council Implementing Decision of 13 July 2021 should therefore be amended accordingly. For the sake of clarity, the Annex to the Council Implementing Decision of 13 July 2021 should be replaced entirely.

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<sup>6</sup> Regulation (EU) 2021/1755 of the European Parliament and of the Council of 6 October 2021 establishing the Brexit Adjustment Reserve (OJ L 357, 8.10.2021, p. 1, ELI: <http://data.europa.eu/eli/reg/2021/1755/oj>).

- (19) 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. 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,

HAS ADOPTED THIS DECISION:

*Article 1*  
*Approval of the assessment of the RRP*

The assessment of the amended RRP of Luxembourg on the basis of the criteria provided for in Article 19(3) of Regulation (EU) 2021/241 is approved.

*Article 2*  
*Amendments*

The Annex to the Council Implementing Decision of 13 July 2021 on the approval of the assessment of the recovery and resilience plan for Luxembourg is replaced by the text appearing in the Annex to this Decision.

*Article 3*  
*Addressee*

This Decision is addressed to the Grand Duchy of Luxembourg.

Done at ..., ...

*For the Council*  
*The President*

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